

ELECTRONICS MANUFACTURING SERVICE PROVIDERS

Valuation Comparatives as of September 30, 2007

In USD 000's except per share data



Company Name	Symbol	Price	FDSO	Market Cap	LTD	Cash	EV	LTM Revenue	LTM EBITDA	LTM EBIT	LTM NI	EV/LTM Rev	EV/LTM EBITDA	EV/LTM EBIT	EV/LTM NI	MC/LTM Rev	MC/LTM EBITDA	MC/EBIT	MC/LTM NI
Celestica Inc.	CLS-T	6.01	229,100	1,377,191	750,200	803,000	1,324,391	8,811,700	65,200	(69,000)	(150,600)	0.15	20.31	nm	nm	0.16	21.12	nm	nm
Flextronics International	FLEX	11.18	616,416	6,891,531	1,493,800	714,500	7,670,831	18,853,700	838,700	416,900	508,600	0.41	9.15	18.40	15.08	0.37	8.22	16.53	13.55
Pinnacle Data Systems Inc.	PNS	2.05	6,457	13,237			13,237	75,900	(1,900)	(2,300)	(1,900)	0.17	nm	nm	nm	0.17	nm	nm	nm
Jabil Circuit, Inc.	JBL	22.84	206,972	4,727,240	760,500	663,600	4,824,140	12,290,600	420,300	180,600	73,200	0.39	11.48	26.71	65.90	0.38	11.25	26.18	64.58
Sanmina-SCI Corporation	SANM	2.12	527,117	1,117,488	1,588,100	946,800	1,758,788	10,384,300	(835,400)	(952,600)	(1,134,700)	0.17	nm	nm	nm	0.11	nm	nm	nm
Benchmark Electronics, Inc.	BHE	23.87	73,626	1,757,453	43,169	151,570	1,649,052	2,907,300	159,500	132,100	111,700	0.57	10.34	12.48	14.76	0.60	11.02	13.30	15.73
Plexus Corporation	PLXS	27.40	46,739	1,280,649	25,100	209,100	1,096,649	1,546,300	114,000	87,400	65,700	0.71	9.62	12.55	16.69	0.83	11.23	14.65	19.49
Radisys Corporation	RSYS	12.45	21,937	273,116	100,267	26,631	346,752	292,500		(12,000)	(13,000)	1.19	nm	nm	nm	0.93	nm	nm	nm
IEC Electronics Corporation	IECE	2.00	8,896	17,792	400		18,192	40,900	1,400	900	900	0.44	12.99	20.21	20.21	0.44	12.71	19.77	19.77
DDi Corporation	DDIC	6.61	22,624	149,545	1,659	14,238	136,966	198,100	10,500	(4,000)	(23,700)	0.69	13.04	nm	nm	0.75	14.24	nm	nm
Sigmatron International, Inc.	SGMA	12.00	3,889	46,668	33,300	2,800	77,168	165,900	9,900	5,200	1,700	0.47	7.79	14.84	45.39	0.28	4.71	8.97	27.45
Sypris Solutions, Inc.	SYPR	8.60	18,548	159,513	55,000	33,400	181,113	497,700	29,600	800	(1,400)	0.36	6.12	226.39	nm	0.32	5.39	199.39	nm
Sparton Corporation	SPA	4.65	9,812	45,626	12,100	4,000	53,726	200,100	(9,200)	(11,800)	(7,800)	0.27	nm	nm	nm	0.23	nm	nm	nm
CTS Corporation	CTS	12.90	39,956	515,432	82,668	36,364	561,736	655,600	59,200	34,300	24,200	0.86	9.49	16.38	23.21	0.79	8.71	15.03	21.30
Kimball Electronics Group	KBALB	11.38	37,632	428,252	800	103,200	325,852	1,286,900	76,300	37,400	23,300	0.25	4.27	8.71	13.99	0.33	5.61	11.45	18.38

All balance sheet data as of last statement date

Median 0.41 9.62 16.38 18.45 0.37 11.02 15.03 19.63

Exchange rates on 09/30/2007 (Celestica Inc.) 1 USD = 1.0081 CAD