

ELECTRONICS MANUFACTURING SERVICE PROVIDERS

Valuation Comparatives as of September 30, 2008

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	6.28	230,400	1,448,043	758,800	1,212,100	994,743	8,003,100	286,100	160,100	109,400	0.12	3.48	6.21	9.09	0.18	5.06	9.04	13.24
Flextronics International	FLEX	7.08	830,030	5,876,612	3,229,451	1,700,907	7,405,156	32,976,100	619,260	170,760	(721,930)	0.22	11.96	43.37	nm	0.18	9.49	34.41	nm
Pinnacle Data Systems Inc.	PNS	0.66	7,823	5,163	3	46	5,120	68,998	2,777	2,605	1,011	0.07	1.84	1.97	5.06	0.07	1.86	1.98	5.11
Jabil Circuit, Inc.	JBL	9.54	206,158	1,966,747	1,099,473	772,923	2,293,297	12,779,703	288,685	251,397	133,892	0.18	7.94	9.12	17.13	0.15	6.81	7.82	14.69
Sanmina-SCI Corporation	SANM	1.40	530,721	743,009	1,481,985	869,801	1,355,193	7,202,423	(287,340)	(384,160)	(486,349)	0.19	nm	nm	nm	0.10	nm	nm	nm
Benchmark Electronics, Inc.	BHE	14.08	66,630	938,150	11,749	341,361	608,538	2,742,897	92,919	91,179	89,876	0.22	6.55	6.67	6.77	0.34	10.10	10.29	10.44
Plexus Corporation	PLXS	20.70	43,850	907,695	154,532	165,970	896,257	1,841,622	132,046	102,827	84,144	0.49	6.79	8.72	10.65	0.49	6.87	8.83	10.79
Radisys Corporation	RSYS	8.60	22,653	194,816	83,676	78,260	200,232	383,058	9,695	(11,707)	(11,746)	0.52	20.65	nm	nm	0.51	20.09	nm	nm
IEC Electronics Corporation	IECE	1.87	9,337	17,460	8,910	0	26,370	51,092	2,770	2,392	10,477	0.52	9.52	11.02	2.52	0.34	6.30	7.30	1.67
DDi Corporation	DDIC	5.20	20,932	108,846	1,333	17,061	93,118	193,085	31,314	6,242	3,487	0.48	2.97	14.92	26.70	0.56	3.48	17.44	31.21
Sigmatron International, Inc. (1)	SGMA	4.90																	
Sypris Solutions, Inc.	SYPR	1.61	18,369	29,574	60,909	14,552	75,931	420,557	14,110	(6,011)	(10,456)	0.18	5.38	nm	nm	0.07	2.10	nm	nm
Sparton Corporation	SPA	2.51	9,812	24,628	7,531	1,859	30,300	225,996	(4,354)	(6,653)	(6,062)	0.13	nm	nm	nm	0.11	nm	nm	nm
CTS Corporation	CTS	12.78	38,199	488,183	100,100	53,711	534,572	707,234	40,742	39,185	32,011	0.76	13.12	13.64	16.70	0.69	11.98	12.46	15.25
Kimball Electronics Group	KBALB	10.80	37,483	404,816	410	25,749	379,477	1,357,995	31,571	10,944	(4,316)	0.28	12.02	34.67	nm	0.30	12.82	36.99	nm

(1) September 2008 data not available

All balance sheet data as of last statement date

Median 0.22 7.37 10.07 9.87 0.24 6.84 9.67 12.01

Exchange rates on 09/30/2008 (Celestica Inc.) 1 USD = 1.0597 CAD