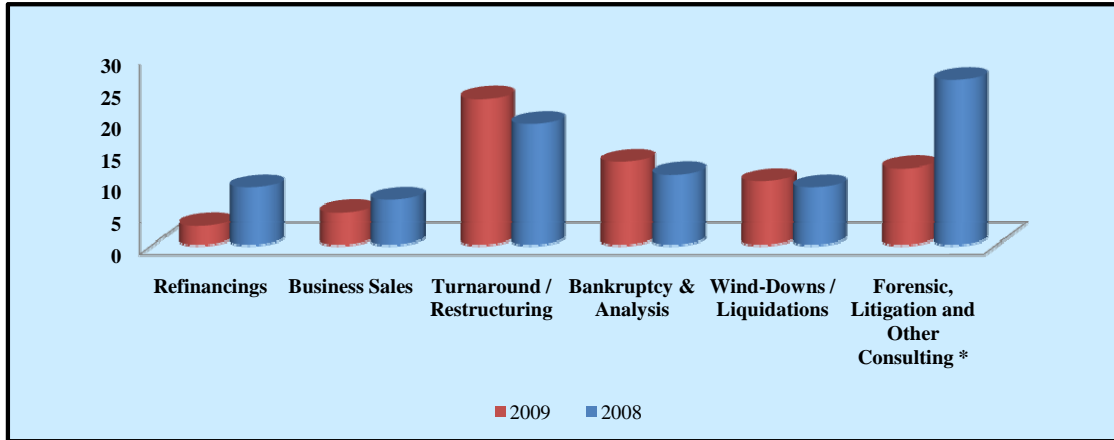


2008-2009 SUMMARY OF CASE FACTS

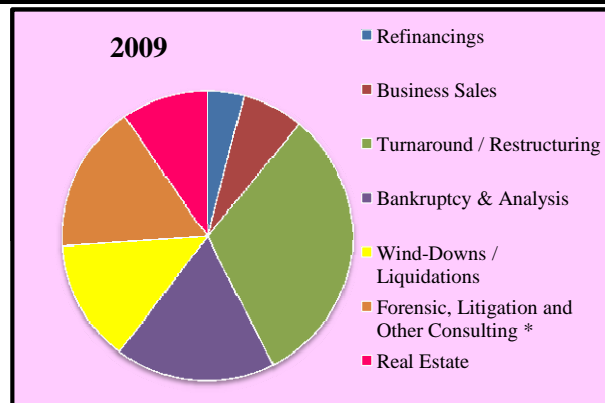
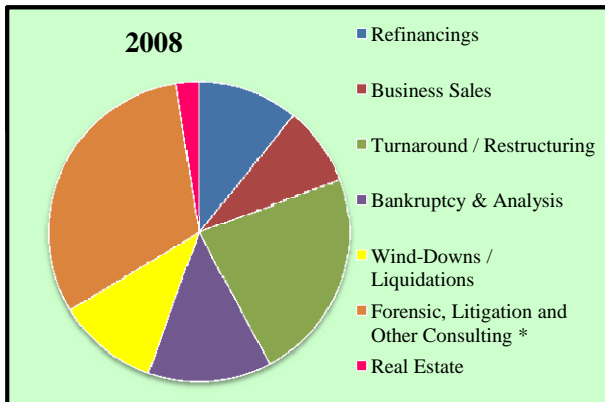
The following represents a comparison of our work in 2009 compared to 2008 by number of services performed in each of the six main categories. The comparison reveals that our work reflects the current economic environment.

* Note that multiple services may have been performed in one engagement.



Clients of Hamernik, L.L.C. are Companies, Shareholders, Boards, Private Equity Sponsors, Banks, Trustees, Not-for-Profit Organizations.

2008-2009 Case Analysis by Services Performed as % of Total Consulting Services:



* Includes state receiverships, expert reports, litigation support, dispute resolution, forensic analysis, debt settlement and other advisory services.

Industries Served in 2008-2009: (for a complete list of industries served, please visit www.hamernik.com)

Construction:

- Electrical Contracting
- Land Clearing
- Mechanical Contracting
- Other Subcontracting

Wholesale Trade & Distribution

- After Market Automotive
- Building Materials
- Concrete Distribution
- HVAC Distribution / Installation
- Licensing / Distribution
- Robot Distribution
- Seed & Agricultural Products

Transportation

- Courier Service
- Freight & Truck Lines

Manufacturing:

- Apparel Manufacturing & Distribution
- Fertilizer Manufacturing, Distribution and Application
- Fiberglass Forming & Manufacturing
- Fixtures Manufacturing
- Metal Fabrication
- Plastic Injection Molding
- Tool & Die

Retail:

- Auto Dealers
- Boat Dealers
- Furniture
- Hardware
- Home Center
- Jewelry
- Machinery Rental
- Scrapbooking
- Shoes

Real Estate

- Commercial Real Estate Management
- Commercial Real Estate Development
- Hospitality (Hotel)
- Residential Developer / Builder
- Student Housing

Other

- Architectural Design / Engineering
- Bookbinding
- Farming & Agriculture
- Insurance
- Mining
- Not-for-Profit Organizations
- Nursery
- Quality Services (Outsourced)
- Retirement Home