

About Crowe

"Crowe" is the brand name under which the member firms of Crowe Global operate and provide professional services, and those firms together form the Crowe Global network of independent audit, tax, and consulting firms. Crowe may be used to refer to individual firms, to several such firms, or to all firms within the Crowe Global network. The Crowe Horwath Global Risk Consulting entities, Crowe Healthcare Risk Consulting LLC, and our affiliate in Grand Cayman are subsidiaries of Crowe LLP. Crowe LLP is an Indiana limited liability partnership and the U.S member firm of Crowe Global. Services to clients are provided by the individual member firms of Crowe Global, but Crowe Global itself is a Swiss entity that does not provide services to clients. Each member firm is a separate legal entity responsible only for its own acts and omissions and not those of any other Crowe Global network firm or other party. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.

Smart decisions. Lasting value.TM



A TRUSTED RELATIONSHIP

With Sun Capital Partners, Inc.

“

Crowe is one of my first choices for assistance in solving highly complex tax considerations because of their practical, solution-oriented approach.

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*A long history has led to a mutually
beneficial relationship where
Crowe can anticipate our needs.*

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DEMONSTRATING COMMITMENT AND PASSION

Mark A. Hajduch
Senior Vice President, Taxation
Sun Capital Partners, Inc.

Sun Capital Partners, Inc. is a pioneer in private equity investing, uniquely combining the financial skills and resources of a traditional firm with the insight and expertise of a world class operating team.

- **Corporate headquarters located in Boca Raton, Fla., with offices in Los Angeles and New York and affiliates in London, Frankfurt, Paris, Luxembourg, Shanghai, and Shenzhen**
- **Investments in more than 335 companies worldwide since 1995 with combined sales in excess of \$45 billion**
- **Exceeding \$10 billion of capital under management with a portfolio of middle market companies in a full range of industry sectors**
- **On a consolidated basis, Sun Capital affiliated portfolio companies would rank in the top 100 of Fortune magazine's 500 largest U.S. companies**

GREAT PEOPLE MAKING GREAT COMPANIES

The dedicated professionals at Sun Capital spent their careers operating businesses. In fact, when Mark joined Sun Capital in 2006, he brought more than 25 years of operational, accounting, and tax experience, including as a partner with Crowe where he began his business career specializing in taxation.

Choosing Crowe as a resource for assistance in tax strategies for acquisitions, divestitures, and turnarounds was based on “a long history leading to a mutually beneficial relationship where they can anticipate my needs,” Mark says. “Crowe is part of our circle of trusted tax resources.”



SUN CAPITAL PARTNERS, Inc.

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*We have a relationship based
on mutual trust, integrity, and
shared values.*

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THINKING DIFFERENTLY

Sun Capital focuses on companies experiencing operational challenges such as an industry or business transition, a corporate divestiture, or rapid growth. Its deep expertise investing in packaging, general industrial, retail, building products, restaurant, consumer products, food and beverage, chemicals, automotive, and healthcare organizations has led to a diversified global portfolio.

A decisive approach to closing deals within 30 days without external financing requires a strong internal team and the expertise of trusted resources. “When Sun Capital buys a company with operations in the U.S., Canada, or Mexico, we consider Crowe first to provide quality, cost-effective tax assistance,” says Mark.

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The big difference with Crowe tax specialists is their business acumen and judgment.

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BEING DECISIVE AND ACCOUNTABLE

Crowe provides Sun Capital affiliates with financial and tax due diligence services in connection with acquisitions including analyzing operations and balance sheets, scrutinizing recurring EBITDA, and critiquing accounting and reporting infrastructures.

By identifying tax opportunities, as well as potential tax risks, Crowe helps Sun Capital affiliates quantify the overall value of potential investments and its portfolio under management. “Crowe understands the importance of earnings and profits for the Sun Capital organizations and helps apply the appropriate tax rules to increase cash flow and shareholder value,” Mark says.



July 2007

An affiliate of

SUN CAPITAL PARTNERS, INC.

has completed the acquisition of



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The Crowe tax team offers unbelievable technical skills and expertise. They really know all the rules and can help me make informed decisions.

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KNOWING THE NUMBERS

Since opportunities to increase earnings through operational improvements are at the top of the list of Sun Capital strategies for value creation, Crowe helps identify opportunities with direct EBITDA impact for quick results in sales and use taxes, property taxes, and business incentives and tax credits.

Crowe tax specialists sort through mountains of financial information to consider the merits and authorities for each company's tax position, filings, processes, and more. Assessing and quantifying potential tax risks provides Sun Capital with insights and tax strategies for executing purchases, integrating new acquisitions, and maintaining portfolio performance. Mark says, "I count on Crowe to suggest ideas and solutions I can share with our network of CFOs and tax directors."

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Good accountants spot the rules and apply them. Crowe helps me with information to make good decisions.”

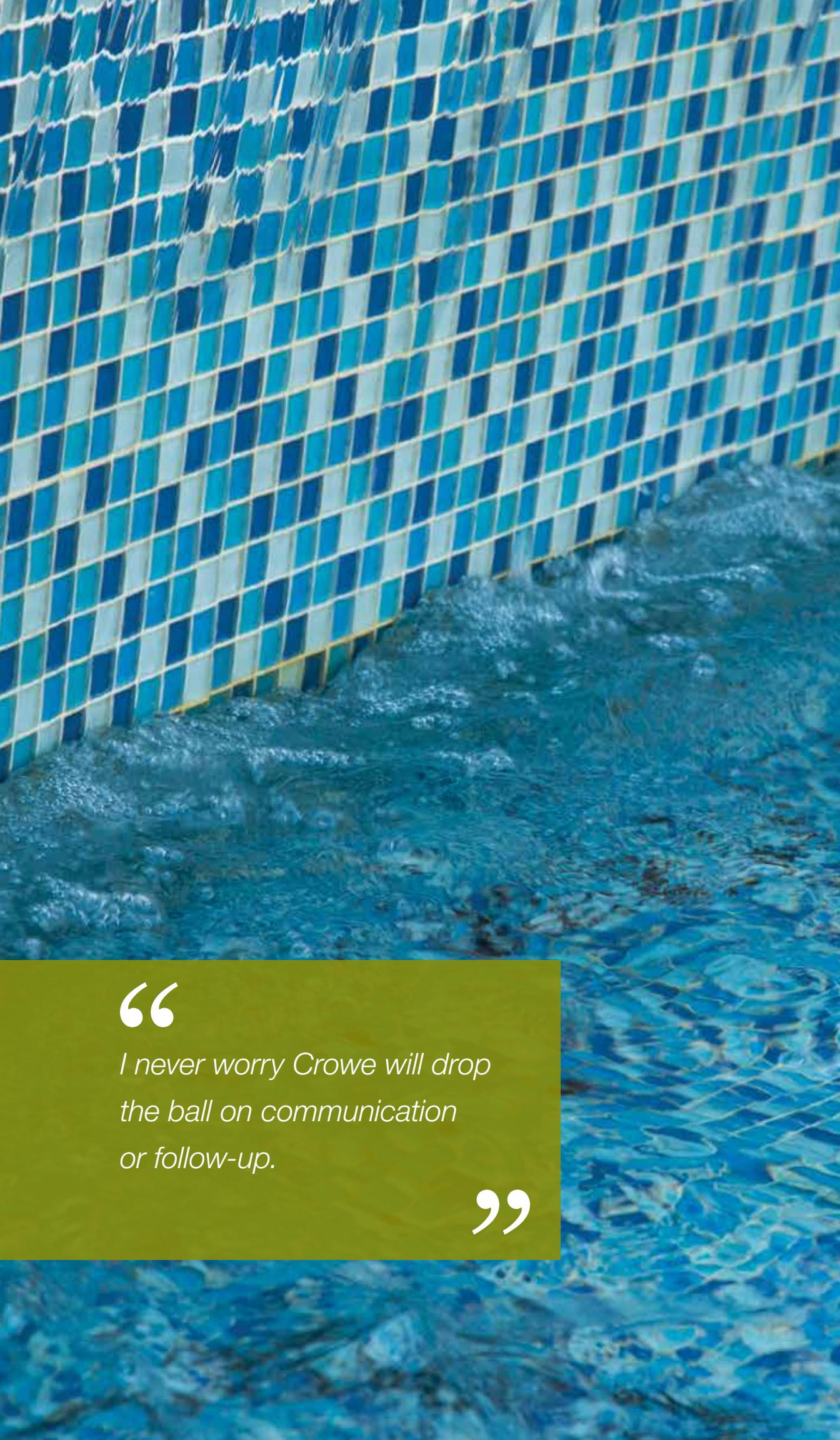
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PRIORITIZING AND GETTING IT DONE

Taxpayers with operations in more than one tax jurisdiction are at risk for overpaying or underpaying tax on a worldwide basis and negatively affecting financial statement earnings. Crowe tax specialists can analyze the specific country tax situation and develop a realistic plan for effective resolution based on a global approach to taxation.

“Crowe recently resolved another firm’s error and negotiated with a European tax authority to waive penalties,” says Mark. “Crowe is nimble, and they get to work fast with less red tape.”





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I never worry Crowe will drop the ball on communication or follow-up.

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ULTIMATELY, YOU DECIDE

Take the time to sit down with Crowe and discover that a relationship with us is all about trust, respect, and working together as a team. Learn more of what our tax clients say about their relationships with Crowe by visiting www.crowe.com/tax or contacting:

Gary Fox
Managing Partner, Tax Services
574.236.7604
gary.fox@crowe.com

Crowe tax services include:

- Federal tax
- State and local tax
- International tax
- Private client services
- Compliance outsourcing and technology
- Benefit plan consulting and compliance services

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We prefer Crowe because of their extensive knowledge and experience in dealing with the complex tax issues for our business. They are part of our team because they understand our goals and values.

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CAPITAL PARTNERS, INC.

