

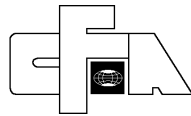
**Susquehanna
Capital**
a private equity fund
York, Pennsylvania

Acquired the Assets of:

Cooper

Marshalltown, Iowa

The undersigned provided investment banking advisory services for the seller.



CORPORATE FINANCE ASSOCIATES

Omaha, Nebraska Cedar Falls, Iowa

January, 2005

Founded in 1956, Corporate Finance Associates offers advisory services to buyers and sellers of middle market companies. With offices throughout North America and affiliates in Europe, CFA is uniquely positioned to satisfy its clients' merger & acquisition needs.

"We interviewed a number of investment bankers when we were beginning to market this company. CFA obviously had a wealth of experience and a high level of knowledge. CFA is not just a local firm, and that was important for our business. Most investment banking groups sell glitter, but CFA makes it real-life and understandable. They demystify things along the way.

"CFA did a good job of educating us as to where they were taking us, and it wasn't to our competitors. The most difficult part of the process was dealing with the sheer number of people who were interested; I think we started with a list of over 200 qualified prospects.

"By far, the greatest asset CFA brings to the table is their ability to work between both parties and drive the deal to a conclusion both parties are happy with. It's so typical that these deals end up getting personal, with a lot of emotion between the parties. CFA was the perfect buffer between the buyer and us. They kept us focused on the important aspects of the deal, and they acted as a counselor at the same time. They listened to our fears and concerns; they recognized these concerns as real and worth something; then they moved us forward to resolve the issues.

"My work going forward is to implement a strategy of acquisitions and consolidation in this industry. You can be sure I'll use CFA. I won't bother with anyone else."

*Ron Kelling, President
Cooper Manufacturing*

"CFA did an excellent job of facilitating the negotiation. They served as a buffer, so we didn't end up negotiating directly with our future partners. I have dealt with a number of investment bankers, and personally I would give CFA a very high rating. Highest on my list of things their dealmaker did well was to identify the critical issues that needed to be negotiated. He knew the issues that could make or break the deal, and he focused on those. He didn't let small stuff get in the way. At the same time, he was very attentive to details. He understood what we were looking for, and he communicated our information back to the seller.

A lot of guys understand the numbers involved in deal-making, but they don't understand what you're really looking for. The CFA dealmaker did an excellent job in that regard. From a business perspective, the CFA dealmaker did an outstanding job and made it an enjoyable process.

Paul Stombaugh, First Vice Chairman
Susquehanna Capital

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About The Companies

Cooper Manufacturing Company manufactures and fabricates gaskets from a variety of materials. Based in Marshalltown, Iowa, Cooper predominantly serves the small engine industry and the off-road industry. The Company was founded in 1913 by the Cooper family; they began manufacturing gaskets in 1932. Ron Kelling, the President of Cooper, and his management team led a management buy-out of the Company in 1995. Under their direction, the Mr. Kelling and his management team built Cooper into a major player in their industry. Today, Cooper is recognized as the leading gasket fabricator in the small engine industry. After nine years of running and building the business, Mr. Kelling and his team determined the Company would be better served by an owner with greater financial resources. Through CFA's efforts, Cooper and its owners received a favorable price and terms for the Company, the transaction was structured to the benefit of both parties, and Mr. Kelling and his management team were all retained by the buyer to continue to run and operate Cooper as an independent operating company.

Susquehanna Capital Partners is a private equity group with a long history of acquiring and operating successful companies. Based in York, Pennsylvania, Susquehanna owns a number of manufacturing companies in a variety of interests. Susquehanna's acquisition of Cooper represents their first venture in the gasket industry. "We are excited at the opportunity to acquire Cooper. We believe the Company manufactures the highest quality products in the industry and provides its customers with unparalleled service. Furthermore, we think the management team at Cooper is very strong; with their talent and Susquehanna's resources, we believe Cooper will continue to grow and prosper," said Paul Stombaugh, First Vice Chairman of Susquehanna.

Founded in 1956, **Corporate Finance Associates** (CFA) provides investment-banking services to middle market companies. With offices throughout North America and affiliate members throughout Western Europe, CFA assists clients in mergers, acquisitions and corporate finance. The Nebraska/Iowa offices of CFA focus on representing sellers and buyers of middle market companies throughout the Midwest.