THOMAS B. ROLLER

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Mr. Larry Goddard
President
The Parkland Group, Inc.
1375 East 9th Street, Suite 1350
Cleveland, OH 44114

Dear Larry:

As a member of the Board of Directors of Ideal Electric Company, I was asked by the Board to assist day to day on a turnaround effort. It has been my pleasure to work with you and your team on this special project. The Parkland team brought a fresh perspective and interesting insights during a difficult time at the company.

I have been particularly impressed by Parkland's proprietary Soar to Strategic Excellence™ product; where in an intensive single day event, the Board and management received a diagnosis of the company which was used to benchmark the Company against others who have utilized Soar. This process—in one day—put Ideal on a focused program to heal the company.

I found SOAR to be an excellent tool to facilitate:

- Driving change, or turnaround initiatives,
- Increasing revenues, profits, and shareholder value
- Managing cash flow, forecasting and internal controls
- Building credibility with lenders and shareholders

Parkland has quickly developed credible relationships with professionals including management, lenders and legal counsel. Internally Parkland focuses on possibilities while addressing issues in a very straightforward manner aligning the Board and management to take appropriate action.

If any of your potential clients have questions about your firm from a client's perspective, I would be happy to take their call.

Thomas B Roller