

November 30, 2006

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

Dear Larry,

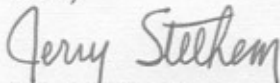
Just a follow up and thanks for your work and leadership on the SOAR process.

The process was very stimulating and productive from many perspectives. The day together with you and Dave really validated things we knew and also helped to sharpen focus on other areas where we can be better. We validated that our Team, culture, communication, vision, spirit, energy and execution have been transformed and are now approaching World Class. We always will have more work to do but we are really in a good place in these areas. SOAR also helped us refine our focus with respect to a very challenging market and industry and evaluate new strategic channels and approaches. Further developments in customer and product analytics will be important to help execute strategic strikes and further refine our efforts.

Larry, SOAR also served to be a very good Team building event. As you know, we spend a significant amount of effort building Teams and developing individuals. The very detailed strategic and thought provoking questions allowed all participants to think about the business strategically. It also allowed all of the Team to look at the business differently and to openly see how all areas interrelate. The real time delivery of SOAR results proved to be a cohesive process that everyone enjoyed.

In summary Larry, you and Dave did a great job. Thanks as always.

Best,

  
Jerry Stethem

GDS/smj