# Intellectual Property Prospector

IP Assets Owned by Firms in Transition

# October 2, 2006 Volume 1, Number 1 Prospector Profiles in this Issue

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**Intellectual Property Prospector** identifies United States and Canadian companies with more than \$1 million in assets filing for bankruptcy or reporting other financial difficulty and profiles their ownership of intellectual property. The Prospector features companies that meet strictly defined, predetermined criteria and is designed to support the efforts of firms and individuals interested in identifying opportunities in the specific area of intellectual property, which includes patents, trademarks, trade secrets, and licenses, among others. Information is compiled weekly and the Prospector is distributed by email every Sunday evening to arrive before 9:00AM every Monday. The Prospector is published by Beard Group, Inc (http://BeardGroup.com). For subscription information call Customer Service at 240-629-3300, ext. 27.

#### **Prospector Profile Selection Criteria:**

In order to appear in the **Intellectual Property Prospector**, a company must be publicly traded, own intellectual property assets, and report one of the conditions listed below:

- an event which indicates financial distress; e.g., default, distressed exchange offer, preferred dividend omission, debt at deep discount, restructuring, low rating, audit concerns, covenant problems, and loss/deficit.
- Chapter 11, 7, or 15 bankruptcy filing
- Section 363 Sales

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American Casino & Entertainment Properties LLC	NAICS	713210	
2000 Las Vegas Blvd. South	Employees	4,100	
Las Vegas, NV 89104			
(702) 380-7777	Revenue	(mil)	\$350.27
	Income	(mil)	\$32.03
	Assets	(mil)	\$494.26
	Liability	(mil)	\$262.16
	(for the year	ended 12/	31/2005)

#### Category: Low Rating

**Intellectual Property:** Action Cash, Arizona Charlie's Boulder, Arizona Charlie's Decatur, Arizona Charlie's, Inc., Arizona Charlie's Hotel Casino, Big Shot, Crazy Armadillo, Frisco Market Buffet, High Roller, Insanity, Lucky's Cafe, Nobody Offers You More!, Roxy's Diner, Stratosphere, Stratosphere Casino Hotel & Tower, Stratosphere Gaming Corporation, Stratosphere Tower, Top of the World, Ultimate Action Cash, Ultimate Rewards, X Scream and Yukon Grille are certain of our material trademarks, trade names and service marks. Certain other trademarks, trade names and service marks used in this form are the property of third parties. [SEC Filing 10-K 03-16-06]

**Description:** American Casino & Entertainment Properties LLC owns and operates three gaming and entertainment properties in the Las Vegas metropolitan area.

**Officers:** Richard P. Brown (Pres., CEO & Dir.); Denise Barton (SVP, Treas., Sec. & CFO); Jack G. Wasserman (Dir.); William A. Leidesdorf (Dir.); James L. Nelson (Dir.); Keith A. Meister (Dir.)

Auditor: Grant Thornton LLP

Securities: 7.85% senior secured notes due 2012.

Notes: The Company's common equity is not listed or traded on any exchange or market.

Atlantis Plastics, Incorporated 1870 The Exchange, Suite 200 Atlanta, GA 30339	NAICS Employees	326113 1,461	
(800) 497-7659	Revenue	(mil)	\$424.33
	Income	(mil)	\$6.67
	Assets	(mil)	\$238.91
	Liability	(mil)	\$258.80
	(for the y	ear ended 12/31	/2005)

# Category: Low Rating

**Intellectual property:** Atlantis Plastics, Inc. has registered various trademarks with the United States Patent and Trademark Office and certain overseas trademark regulatory agencies. The Company also has applications pending for the registration of patents and other trademarks. The Company believe that its trademark position is adequately protected in all markets in which it does business. The Company produces certain stretch film products under non-exclusive licenses granted by ExxonMobil Corporation, which are coterminous with the duration of ExxonMobil's underlying patents. [SEC Filing 10-K 03-31-06]

**Description:** Atlantis Plastics, Incorporated manufactures specialty and custom plastic products in 14 manufacturing plants located throughout the United States. The Company operates through three operating business segments: Plastic Films, Injection Molding and Profile Extrusion.

**Officers:** Earl W. Powell (Chair); Anthony F. Bova (Pres. & CEO); Paul G. Saari (SVP & CFO); Charles D. Murphy, III (Dir.); Chester B. Vanatta (Dir.); Larry D. Horner (Dir.); Cesar Alvarez (Dir.); Jay Shuster (Dir.); Peter Vandenberg, Jr. (Dir.)

Auditor: Ernst & Young LLP

**Securities:** Common Stock-Symbol ATPL; NasdaqGM; 8,255,823 common shares outstanding as of July 31, 2006.

**Notes:** Update of profile 05.0296 (Vol. 13, No. 9 – TCP050228)

<b>Bookham, Incorporated</b> 2584 Junction Ave. San Jose, CA 95134	NAICS Employees	334413 2,123	
(408) 383-1400	Revenue	(mil)	\$231.65
	Income	(mil)	(\$87.50)
	Assets	(mil)	\$236.80
	Liability	(mil)	\$101.66
	(for the ye	ear ended 7/1/2	2006)

## Category: Audit Concerns

**Intellectual Property:** As of August 1, 2006, Bookham Inc. held 292 U.S. patents and 173 non-U.S. patents, and had approximately 295 patent applications pending in various countries. The patents expire between 2006 and 2025. The Company maintains an active program to identify technology appropriate for patent protection. [SEC Filing 10-K 09-14-06]

**Description:** Bookham, Incorporated designs, manufactures and markets optical components that generate, detect, route, amplify and manipulate light signals with primary application in communications networks.

**Officers:** Giorgio Anania (Pres. & CEO); Stephen Abely (CFO); David Simpson (Dir.); Lori Holland (Dir.); W. Arthur Porter (Dir.); Joseph Cook (Dir.); Peter Bordui (Dir.)

Auditor: Ernst & Young LLP

**Securities:** Common Stock-Symbol BKHM; NasdaqGM; 57,978,908 common shares outstanding as of September 1, 2006.

<b>Dura Automotive Systems, Inc.</b> 2791 Research Dr. Rochester Hills, MI 48309	NAICS Employees	336 15,8	
(248) 299-7500	Revenue	(mil)	\$2,344.14
	Income	(mil)	\$1.81
	Assets	(mil)	\$2,075.21
	Liability	(mil)	\$1,735.50
	(for the y	rear ended 1	2/31/2005)

# Category: Low Rating

**Intellectual Property:** Dura Automotive Systems, Inc. has over 600 pending and issued patents. Because of the size and diversity of its patent portfolio and current product innovation activities, issued patents expire and new applications are filed on a regular basis. Although the Company believes that, taken together, the patents and patents pending are significant, the loss, failure to issue or expiration of any particular patent or patent pending, would not be material. As of December 31, 2005, the Company has \$17.6 million intagible assets consisting of non-amortizable trademarks and amortizable license agreements. [SEC Filing 10-K 03-16-06]

**Description:** Dura Automotive Systems, Inc. is an independent designer and manufacturer of driver control systems and a global supplier of seating control systems, engineered assemblies, structural door modules and integrated glass systems.

**Officers:** Lawrence A. Denton (Chair, Pres. & CEO); Keith R. Marchiando (VP & CFO); Walter P. Czarnecki (Dir.); Jack K. Edwards (Dir.); James O. Futterknecht, Jr. (Dir.); Yousif B. Ghafari (Dir.); J. Richard Jones (Dir.); Nick G. Preda (Dir.); Ralph R. Whitney, Jr. (Dir.)

Auditor: Deloitte & Touche LLP

**Securities:** Common Stock-Symbol DRRA; NasdaqGM; 18,904,222 common shares outstanding as of August 2, 2006.

<b>General DataComm Industries, Inc.</b> 6 Rubber Ave. Naugatuck, CT 06770	NAICS Employees	334210 100	
(203) 729-0271	Revenue	(mil)	\$14.43
	Income	(mil)	\$3.29
	Assets	(mil)	\$10.70
	Liability	(mil)	\$45.44
	(for the y	year ended 9/30/2	2005)

# Category: Miscellaneous

**Intellectual Property:** General DataComm Industries, Inc. presently owns approximately 66 domestic patents and has no additional applications pending. All of these patents and applications have also been filed in Canada; most also have been filed in various other foreign countries. Many of those filed outside the United States have been allowed while the remainder are pending. The Company believes that certain features relating to its equipment for which it has obtained patents, or for which patent applications have been filed, are important to its business, but does not believe that its success is dependent upon its ability to obtain and defend such patents. [SEC Filing 10-KSB 01-13-06]

**Description:** General DataComm Industries, Inc. provides networking and telecommunications products and services primarily in the United States.

**Officers:** Howard S. Modlin (Chair, Pres. & Sec.); William G. Henry (VP & CFO); George M. Gray (VP & Chief Tech. Officer); George T. Best (VP); Lee M. Paschall (Dir.); John L. Segall (Dir.); Aletta P. Richards (Dir.)

Auditor: Eisner LLP

**Securities:** Common Stock-Symbol GNRD.PK; PNK; 4,121,997 common shares outstanding as of July 31, 2006.

<b>Global Power Equipment Group, Inc.</b> 6120 South Yale, Suite 1480 Tulsa, OK 74136	NAICS Employees	332410 1,805	)
(918) 488-0828	Revenue Income Assets	(mil) (mil) (mil) (mil)	\$233.692 (\$0.71) \$366.89 \$204.47
	Liability (for the y	(mil) rear ended 9/30	\$204.47 0/2005)

# Category: Bankruptcy

**Intellectual Property:** Global Power Equipment Group, Inc. depends upon a combination of patents, trademarks and nondisclosure and confidentiality agreements with its employees, subcontractors, customers and others, as well as various security measures to protect proprietary rights. Designs and processes are developed for specific projects and are charged directly to such projects. Due to the unique nature of each project, the Company typically creates new designs specifically for each project. Customers are contractually obligated to treat these designs as confidential and proprietary. [SEC Filing 10-K 03-15-05]

**Description:** Global Power Equipment Group, Inc. is also known as GEEG, Inc. It is a provider of power generation equipment and maintenance services for its customers in the domestic and international energy, power and infrastructure and service industries.

**Officers:** Larry Edwards (Chair, Pres & CEO); Stephen Eisenstein (Vice Chair); John M. Matheson (EVP & COO); Mardi de Verges (SVP & CFO); James P. Wilson (VP & CFO); Candice L. Cheeseman (Gen. Counsel & Sec.); Michael E. Hanson (Chief Acctg. Officer)

Auditor: PricewaterhouseCoopers LLP

Attorneys: The Bayard Firm; Wilmington, DE; (302) 655-5000 Jeffrey M. Schlerf, Esq. Kathryn D. Sallie, Esq.

**Securities:** Common Stock-Symbol GEG; NYSE; 47,131,235 common shares outstanding as of November 3, 2005.

**Notes:** The Company has not filed its annual report for 2005. Financial Data as of September 30, 2005: Total Assets: \$381,131,000 Total Debt: \$123,221,000

Harvey Electronics, Inc. 205 Chubb Ave. Lyndhurst, NJ 07071	NAICS Employees	334310 152	
(201) 842-0078	Revenue Income	(mil) (mil)	\$40.44 (\$0.83)
	Assets	(mil)	\$13.88
	Liability	(mil)	\$9.59
	(for the y	ear ended 10/29/	2005)

#### Category: Miscellaneous

**Intellectual Property:** Harvey Electronics, Inc. owns four registered service marks. "HARVEY ELECTRONICS," issued in June 1982, and "Harvey", issued March 7, 1989 are currently used by the Company. The Company believes that the service marks HARVEY ELECTRONICS and HARVEY have significant value and are important in marketing the Company's products and services. [SEC Filing 10-K 01-27-06]

**Description:** Harvey Electronics, Inc. engages in the retail sale, service and custom installation of audio, video and home theater equipment in the United States.

**Officers:** Michael E. Recca (Chair); Franklin C. Karp (Pres., CEO & Dir.); Joseph J. Calabrese (EVP, Treas., Sec., CFO & Dir.); William F. Kenny, III (Dir.); Fredric J. Gruder (Dir.); Nicholas A. Marshall (Dir.); Ira J. Lamel (Dir.)

Auditor: BDO Seidman LLP

**Securities:** Common Stock-Symbol HRVE; NasdaqCM; 3,508,584 common shares outstanding as of September 18, 2006.

Host America Corp.	NAICS	722000	
Two Broadway	Employees	150	
Hamden, CT 06518			
(203) 248-4100	Revenue	(mil)	\$30.79
	Income	(mil)	(\$9.66)
	Assets	(mil)	\$12.75
	Liability	(mil)	\$16.72
	(for the y	year ended 6/30/2	2005)

#### Category: Miscellaneous

**Intellectual Property:** Host America Corp. reported that during the third quarter of fiscal 2006, the energy management group began beta testing of a new and innovative light controller for commercial and industrial fluorescent lighting systems. The tests were run in stores of retail chains. The product uses a proprietary approach, for which patents have been applied, to reduce energy demand from fluorescent lighting systems without noticeably reducing perceived light. It also has unique communications functionality, which allows a customer system's energy demands to be managed remotely. During the period, the group also completed development of a copyrighted new name and logotype for the product, which will be introduced in fiscal 2007. [SEC Filing 10-K 09-14-06]

**Description:** Host America Corp. provides food service management, energy management conservation and pre-employment background screening.

**Officers:** David J. Murphy (Acting Pres., Acting CEO, EVP, CFO & Dir.); Anne L. Ramsey (Dir.); Patrick J. Healy (Dir.); John D'Antona (Dir.); Gilbert Rossomando (Dir.); Peter Sarmanian (Dir.); C. Michael Horton (Dir.); Nicholas M. Troiano (Dir.)

Auditor: Mahoney Cohen & Company, CPA, PC

**Securities:** Common Stock-Symbol CAFE.PK; PNK; 8,126,514 common shares outstanding as of September 1, 2006. 6.5% to 13% vehicle notes due 2011; 7.5% promissory notes due November 2008.

**Notes:** On May 2, 2006, the Company was notified that J.H. Cohn LLP was resigning as accountants. The Company engaged Mahoney Cohen & Company, CPA, PC as its new accountants.

<b>IPC Acquisition Corp.</b> 88 Pine St., Wall St. Plaza New York, NY 10005	NAICS Employees	517000 765	
(212) 825-9060	Income Assets Liability	(mil) (mil) (mil) (mil) ar ended 9/30/2	\$263.27 \$6.96 \$455.30 \$322.06 2004)

#### Category: Low Rating

**Intellectual Property:** IPC Acquisition Corp. relies on a combination of patents, trade secrets, trademarks, copyrights and other intellectual property rights, nondisclosure agreements and other protective measures to protect its proprietary rights. The Company currently has 18 United States patents, including design patents. The Company also rely on unpatented know-how and trade secrets and employ various methods, including confidentiality agreements with employees and consultants, to protect trade secrets and know-how. [SEC Filing 10-K 12-23-04]

**Description:** IPC Acquisition Corp. provides mission-critical voice communications solutions to enterprises globally, primarily in the financial services industry.

**Officers:** Joseph Gleberman (Chair); Greg Kenepp (Pres., COO & Dir.); Don Carlos Bell III (SVP); Lance Boxer (CEO & Dir.); Timothy Whelan (CFO); Jack Daly (Dir.); Robert Gheewalla (Dir.); Eric Schwartz (Dir.)

Auditor: Ernst & Young LLP

**Securities:** 14,718,592 common shares outstanding as of April 30, 2005. 11.5% senior subordinated notes due December 15, 2009.

Notes: The Company is privately held. It has not filed its annual report for 2005.

Update of profile 06.1215 (Vol. 4, No. 37)

JetBlue Airways Corp.	NAICS	481	000
118-29 Queens Blvd.	Employees	7,64	17
Forest Hills, NY 11375			
(718) 286-7900	Revenue	(mil)	\$1,701.00
	Income	(mil)	(\$20.00)
	Assets	(mil)	\$3,892.00
	Liability	(mil)	\$2,981.00
	(for the year ended $12/31/2005$ )		

# Category: Low Rating

**Intellectual property:** LiveTV LLC is a wholly owned subsidiary of JetBlue Airways Corp. which provides in-flight entertainment systems for commercial aircraft. LiveTV's assets include certain tangible equipment installed on its customers' aircraft, spare parts in inventory and rights to all the patents and intellectual property used for live in-seat satellite television, XM Satellite Radio service, wireless aircraft data link service, cabin surveillance systems and Internet services. LiveTV's major competitors include Rockwell Collins, Thales Avionics, Boeing Connexion and Panasonic Avionics. Except for Panasonic, none of these competitors is currently providing inseat live television. [SEC Filing 10-K 02-14-06]

**Description:** JetBlue Airways Corp. provides passenger air transportation services primarily in the United States.

**Officers:** David Neeleman (Chair & CEO); David Barger (Pres. & COO); Thomas Kelly (EVP & Sec.); John Owen (EVP); John Harvey (EVP & CFO); Alfred Spain (SVP); Tom Anderson (SVP); Tim Claydon (SVP); Holly Nelson (VP & Controller); Jim Hnat (VP, Gen. Counsel & Asst. Sec.); Virginia Gambale (Dir.);

Auditor: Ernst & Young LLP

**Securities:** Common Stock-Symbol JBLU; NasdaqGS; 175,473,545 common shares outstanding as of June 30, 2006.

Notes: Update of profile 06.0935 (Vol. 14, No. 31 – TCP060731)

Jordan Industries, Inc.	NAICS	323110	1
ArborLake Ctr., Suite 550	Employees	6,363	
Deerfield, IL 60015			
(847) 945-5591	Revenue	(mil)	\$729.49
	Income	(mil)	(\$6.01)
	Assets	(mil)	\$611.37
	Liability	(mil)	\$862.73
	(for the y	ear ended 12/3	1/2005)

# Category: Miscellaneous

**Intellectual property:** Jordan Industries, Inc. protects its confidential, proprietary information as trade secrets. With some exceptions, the Company's products are generally not protected by virtue of any proprietary rights such as patents. There can be no assurance that the steps taken by the Company to protect its proprietary rights will be adequate to prevent misappropriation of its technology and know-how or that the Company's competitors will not independently develop technologies that are substantially equivalent to or superior to the Company's proprietary rights to the same extent as do the laws of the United States. In the Company's opinion, the loss of any intellectual property asset would not have a material adverse effect on the Company's business, financial condition, or results of operations. [SEC Filing 10-K 03-24-06]

**Description:** Jordan Industries, Inc. was organized to acquire and operate a diverse group of businesses with a corporate staff providing strategic direction and support.

**Officers:** John W. Jordan II (Chair & CEO); Thomas H. Quinn (Pres., COO & Dir.); Gordon L. Nelson (SVP & Treas.); Norman R. Bates (VP, Asst. Sec. & CFO); Jonathan F. Boucher (VP, Asst. Sec. & Dir.); G. Robert Fisher (Sec. & Dir.); Steven L. Rist (Gen. Counsel & Asst. Sec.); Joseph S. Steinberg (Dir.); David W. Zalaznick (Dir.); Jesse Clyde Nichols III (Dir.)

Auditor: Ernst & Young LLP

Securities: 98,501 common shares outstanding as of August 14, 2006.

Notes: There is no public trading market for the Company's common stock.

Update of profile 06.0716 (Vol. 14, No. 24 – TCP060612)

North American Technologies Group, Inc. 429 Memory Lane Marshall, TX 75672	NAICS Employees	482110 74	
(281) 847-0029	Revenue Income	(mil) (mil)	\$5.17 (\$15.69)
	Assets Liability	(mil)	\$16.35 \$22.59
	2	(mil) ear ended 12/31	•

# Category: Restructuring

**Intellectual Property:** North American Technologies Group, Inc. received a patent protecting the formula and range of compositions of the TieTek technology. The patent has been filed for extensive international registration under the procedures of the International Patent Treaty. In addition, the Company has received additional patent coverage regarding the product and manufacturing process technology. There is currently no patent protection for any of other TieTek products or technologies. A substantial number of patents have been issued in the markets in which the Company competes, and competitors may have filed applications for, or may have been issued patents or may obtain additional patents and proprietary rights relating to, products or processes which are competitive. [SEC Filing 10-KSB 03-31-06]

**Description:** North American Technologies Group, Inc. is engaged in the manufacture and marketing of TieTek products through its TieTek subsidiary, which is a provider of composite railroad crossties to the railroad industry.

**Officers:** Neal P. Kaufman (CEO & Dir.); Henry W. Sullivan (Chief Scientist Officer); Mahesh S. Shetty (CFO); Goh Yong Siang (Dir.); Scott Kaufman (Dir.); Kenneth Z. Scott (Dir.)

Auditor: KBA Group LLP

**Securities:** Common Stock-Symbol NATK.OB; OTC BB; 82,105,830 common shares outstanding as of August 8, 2006.

**Notes:** On September 13, 2006, the Company terminated Ham, Langston & Brezina LLP and engaged KBA Group LLP as its accountants.

<b>Oneida Limited</b> 163-181 Kenwood Ave. Oneida, NY 13421	NAICS Employees	32711 905	2
(315) 361-3000	Revenue Income	(mil) (mil)	\$350.82 (\$21.98)
	Assets	(mil)	\$300.17
	Liability	(mil)	\$333.47
	(for the y	vear ended 1/2	8/2006)

# Category: Miscellaneous

**Intellectual Property:** Oneida Limited owns and maintains many design patents in the United States and Canada. These patents, along with numerous copyrights, protect the Company's product designs and decorations. In addition, the Company has registered its most significant trademarks in the United States and many foreign countries. The Consumer, Foodservice and International operations use a number of trademarks and trade names which are extensively advertised and promoted. Taken as a whole, the Company's intellectual property, especially the market recognition associated with the Oneida name, is a material, although intangible, corporate asset which is currently carried on the books at zero value. [SEC Filing 10-K 09-11-06]

**Description:** Oneida Limited is also known as Oneida Community China, Inc. The Company is a manufacturer and marketer of tableware.

**Officers:** Christopher H. Smith (Chair); Andrew G. Church (SVP & CFO); John Ross (Controller); Clarence A. Davis (Dir.); Gregory M. Harden (Dir.); William C. Langley (Dir.); Hugh R. Rovit (Dir.); Christopher H. Smith (Dir.); Fred Spivak (Dir.); Terry G. Westbrook (Dir.); Nick White (Dir.)

Auditor: BDO Seidman LLP

Securities: 46,631,924 common shares outstanding as of September 13, 2006.

**Notes:** The Company, together eight debtor-affiliates, filed Chapter 11 bankruptcy protection on March 19, 2006 and emerged from bankruptcy on September 15, 2006.

<b>Polyair Inter Pack, Inc.</b> 330 Humberline Dr. Toronto, Ontario M9W 1R5 Canada	NAICS Employees	326100 1,200	
(416) 679-6600	Revenue	(mil)	\$196.17
	Income	(mil)	(\$15.67)
	Assets	(mil)	\$101.36
	Liability	(mil)	\$77.65
	(for the year ended $10/31/2005$ )		

# Category: Miscellaneous

**Intellectual property:** Polyair Inter Pack, Inc. owns several patents and with the Atlantic/Jacuzzi asset purchase acquired various patents and trademarks related to the above ground pools, pumps, filters and pool accessories. In its Packaging Division, the Company has undertaken development of several new products, and as a result acquired several patents and trade names. In 2001, the Company launched a new packaging system consisting of air filled bags used for void filling and cushioning. A patent was registered for this system. Airspace machines are purchased from a third party, and resold to the Company's customers along with a proprietary film. [SEC Filing 20-F 03-13-06]

**Description:** Polyair Inter Pack, Inc. engages in the manufacture and distribution of protective packaging products and swimming pool products.

Officers: Fred Litwin (Chair); Henry Schnurbach (Pres. & CEO); Victor D'Souza (COO & CFO)

Securities: Common Stock-Symbol PPK; AMEX; 6,800,000 common shares outstanding as of July 29, 2006. 6.95% to 7.65% CAD loans due August 2007 to February 2010; 1.75% CAD loan maturing on October 2011; LIBOR plus 3.15% USD loans due February 2009 to July 2009; LIBOR plus 3.75% USD loans due October 2011 to May 2014; floating rate bonds due June 1, 2016; 8.34% lease maturing August 2009.

**Notes:** KPMG LLP resigned as auditor of the Company effective March 8, 2006. The Company has yet to name its replacement.

Protection One, Inc. 1035 N. 3rd St., Suite 101 Lawrence, KS 66044	NAICS Employees	561621 2,400	
(785) 856-5500	Revenue	(mil)	\$263.02
	Income	(mil)	(\$29.14)
	Assets	(mil)	\$434.16
	Liability	(mil)	\$428.24
	(for the ye	ear ended 12/31	/2005)

#### Category: Miscellaneous

**Intellectual Property:** Protection One, Inc. owns trademarks related to the name and logo for Protection One and Network Multifamily Security as well as a variety of trade and service marks related to individual services we provide. While the Company believes that the trademarks and service marks and proprietary information are important to our business, the inability to use any one of them, other than the trademarks owned in its name and logo, would have a material adverse effect on its business as a whole. [SEC Filing 10-K 03-20-06]

**Description:** Protection One, Inc., together with its subsidiaries, operates as a security alarm monitoring company in the United States.

**Officers:** Richard Ginsburg (Pres., CEO & Dir.); Darius G. Nevin (EVP & CFO); Eric A. Devin (VP, Treas., Controller & Asst. Sec.); Robert J. McGuire (Dir.); Steven Rattner (Dir.); David A. Tanner (Dir.); Michael Weinstock (Dir.); Henry Ormond (Dir.)

Auditor: Deloitte & Touche LLP

**Securities:** Common Stock-Symbol PONN.OB; OTC BB; 18,239,953 common shares outstanding as of August 10, 2006.

<b>Rambus, Incorported</b> 4440 El Camino Real Los Altos, CA 94022	NAICS Employees	334111 333	
(650) 947-5000	Revenue	(mil)	\$157.20
	Income	(mil)	\$33.68
	Assets	(mil)	\$485.52
	Liability	(mil)	\$163.52
	(for the y	ear ended 12/31	(2005)

# Category: Default

**Intellectual property:** Rambus, Incorported maintains and supports an active program to protect its intellectual property, primarily through the filing of patent applications and the defense of issued patents against infringement. The Company currently has more than 440 U.S. and international patents on various aspects of its technology, with expiration dates ranging from 2010 to 2022, and has over 480 pending patent applications. In addition, the Company attempts to protect its trade secrets and other proprietary information through agreements with licensees and systems companies, proprietary information agreements with employees and consultants and other security measures. The Company also relies on trademarks and trade secret laws to protect its intellectual property. [SEC Filing 10-K 02-21-06]

**Description:** Rambus, Incorporated engages in the invention and license of chip interface technologies in California. Its memory interface products include DDR interface solution, RDRAM memory interface and XDR DRAM.

**Officers:** Harold Hughes (Pres., CEO & Dir.); Satish Rishi (SVP & CFO); John Danfor (SVP); Robert Kramer (Acting Gen. Counsel); Bruce Dunlevie (Dir.); P. Michael Farmwald (Dir.); J. Thomas Bentley (Dir.); Abraham D. Sofaer (Dir.); Mark Horowitz (Dir.); Kevin Kennedy (Dir.); David Mooring (Dir.); Sunlin Chou (Dir.); Penny Herscher (Dir.)

Auditor: PricewaterhouseCoopers LLP

**Securities:** Common Stock-Symbol RMBS; NasdaqGS; 102,759,764 common shares outstanding as of April 18, 2006.

<b>Solo Cup Company</b> 1700 Old Deerfield Rd. Highland Park, IL 60035	NAICS Employees	332 13,4		
(847) 831-4800	Revenue Income Assets Liability	(mil) (mil) (mil) (mil)	\$2,437.74 (\$8.18) \$1,857.76 \$1,446.47	
	5	(for the year ended $1/1/2006$ )		

# Category: Low Rating

**Intellectual Property:** Solo Cup Company relies on a combination of trade secrets, confidentiality agreements, patent, trademark, copyright, unfair competition and other intellectual property laws to protect its intellectual property and other proprietary rights. The Company currently has approximately 185 issued and 155 pending U.S. and foreign patents. The Company owns a number of patents, which vary in duration, depending upon when the patent was filed or granted. [SEC Filing 10-K 03-30-06]

**Description:** Solo Cup Company is a global producer and marketer of disposable foodservice products. It manufactures cups, lids, food containers, plates, bowls, portion cups, stirrers, straws, cutlery, napkins, placemats, tablecovers and disposable food packaging containers.

**Officers:** Robert L. Hulseman (Chair, CEO & Dir.); Robert M. Korzenski (Vice Chair, Pres. & COO); Kathleen C. Wolf (EVP); Hans H. Heinsen (EVP); Thomas Pasqualini (EVP); Jan Stern Reed (EVP, Gen. Counsel & Sec.); Anil P. Shah (EVP); Eric A. Simonsen (Interim CFO); Sheila M. Hulseman (Dir.); Georgia S. Hulseman (Dir.); Daniel S. O'Connell (Dir.); Norm W. Alpert (Dir.)

# Auditor: KPMG LLP

**Securities:** 100 common shares outstanding as of May 16, 2006. 8.5% senior subordinated notes due February 15, 2014.

Notes: There is no public trading market for the Company's common stock.

<b>The Rowe Companies</b> 1650 Tysons Blvd., Suite 710 McLean, VA 22102	NAICS Employees	337125 2,400	
(703) 847-8670	Revenue Income	(mil) (mil) (mil)	\$299.39 (\$5.31) \$124.22
	Assets Liability (for the y	(mil) (mil) ear ended 11/27	\$134.22 \$86.62 7/2005)

#### Category: Bankruptcy

**Intellectual Property:** The Rowe Companies has registered its "Rowe", "Regency Manor", "Comfortable Stuff", "Comfortable Stuff by Rowe", "Earth & Elements", "Home Elements", "Home Wear", "J. L. D. Jami L. Designs Really Smart Furniture", "Jami L. Designs", "Robin Bruce", "Room Scenes", "Room Sense", "Rowe Furniture Rowe" and "Studiorowe" trademarks with the United States Patent and Trademark Office. The Company has also registered with the United States Patent and Trademark Office the "Storehouse" trademark. An application for registration of the Company's "Mini Mod by Rowe" trademark is pending before the United States Patent and Trademark Office. In addition, the Company has certain of its trademarks registered in Australia, Brazil, Canada, Chile, the European Community, Germany and Mexico, and applications for registration of certain of the Company's trademarks are pending in Brazil, the European Community and Mexico. [SEC Filing 10-K 02-24-06]

**Description:** The Rowe Companies and its debtor-affiliates manufacture and retail home and office furniture, interior decorations, tableware, lighting fixtures and other interior design accessories.

**Officers:** Gerald M. Birnbach (Chair & Pres.); G. W. Angle (VP & Treas.); R. E. Cheney (Dir.); H. I. Ptashek (Dir.); C. T. Rosen (Dir.); K. J. Rowe (Dir.); S. J. Silver (Dir.); G. O. Woodlief (Dir.)

Attorneys: Wiley Rein & Fielding LLP; McLean, VA; (703) 905-2829 Dylan G. Trache, Esq. H. Jason Gold, Esq.

**Securities:** Common Stock-Symbol ROW; AMEX; 13,283,628 common shares outstanding as of May 28, 2006.

**Notes:** Total Assets: \$130,779,655 Total Debt: \$93,262,974

<b>TRM Corporation</b> 5208 N.E. 122nd Ave. Portland, OR 97230	NAICS Employees	561439 451	
(503) 257-8766	Revenue	(mil)	\$233.91
	Income	(mil)	(\$8.87)
	Assets	(mil)	\$341.78
	Liability	(mil)	\$201.86
	(for the year ended $12/31/2005$ )		

# Category: Low Rating

**Intellectual Property:** TRM Corporation's ATM and photocopier locations are identified by distinctive yellow, green and black trapezoidal signs bearing "TRM ATM<sup>™</sup>," "Got Cash?," "TRM Cash Machine<sup>™</sup>," "TRM Copies<sup>™</sup>" and "TRM Photocopies." The Company has registered the name "TRM Corporation<sup>™</sup>" and our "TRM Copies<sup>™</sup>" and "TRM ATM<sup>™</sup>" trademarks for signage used in the United States, and "TRM Cash Machine<sup>™</sup>" for signage used in the United States, and "TRM Cash Machine<sup>™</sup>" for signage used in the United States currently expire between 2009 and 2011 but can be renewed. [SEC Filing 10-K 03-31-06]

**Description:** TRM Corporation and its subsidiaries deliver convenience services to consumers in retail environments.

**Officers:** Jeffrey F. Brotman (Chair, Pres. & CEO); Richard Stern (EVP); Ashley Dean (EVP); Daniel E. O'Brien (CFO); Jon S. Pitcher (Prin. Acctg. Officer); Nancy Alperin (Dir.); Edward E. Cohen (Dir.); Slavka Glaser (Dir.); Hersh Kozlov (Dir.); Alan D. Schreiber (Dir.); Harmon S. Spolan (Dir.); Tony C. Banks (Dir.)

Auditor: PricewaterhouseCoopers LLP

**Securities:** Common Stock-Symbol TRMM; NasdaqNM; 17,089,844 common shares outstanding as of June 30, 2006.

Worldgate Communications, Inc. 3190 Tremont Ave. Trevose, PA 19053	NAICS Employees	334210 70	
(215) 354-5100	Revenue	(mil)	\$2.26
	Income	(mil)	(\$6.85)
	Assets	(mil)	\$21.23
	Liability	(mil)	\$7.51
	(for the year ended $12/31/2005$ )		

# Category: Miscellaneous

**Intellectual Property:** Worldgate Communications, Inc. relies on patent, trade secret, trademark and copyright law to protect video phone intellectual property. Although the Company filed multiple patent applications for products and technology, it currently only holds one issued patent. The Company's patent position is subject to complex factual and legal issues that may give rise to uncertainty as to the validity, scope and enforceability of a particular patent. Accordingly, there can be no assurance that additional patents will be issued pursuant to current or future patent applications or that patents issued pursuant to such applications will not be invalidated, circumvented or challenged. [SEC Filing 10-K 03-31-06]

**Description:** WorldGate Communications, Inc. is in the business of developing, manufacturing and distributing video phones for personal and business use to be marketed with the Ojo brand name.

**Officers:** John A. Williams (Pres. & CEO); Daniel W. Muehl (VP & CFO); Randall J. Gort (Sec. & Chief Legal Officer); Thomas Baruch (Dir.); James Saalfield (Dir.); Christopher Mitchell (Dir.); Hal M. Krisbergh (Dir.); Steven C. Davidson (Dir.); Clarence L. Irving, Jr. (Dir.); Martin Jaffe (Dir.); Jeff Morris (Dir.); Lemuel Tarshis (Dir.)

Auditor: Marcum & Kliegman LLP

**Securities:** Common Stock-Symbol WGAT; NasdaqSC; 39,898,110 shares of common stock outstanding as of August 4, 2006.