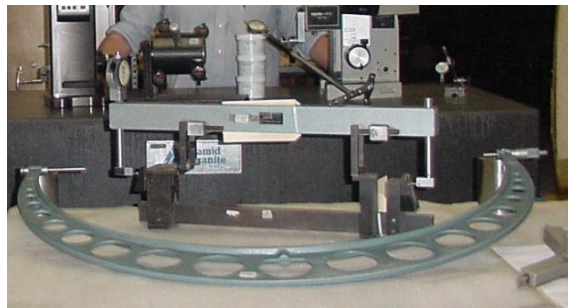


APPEARING AS A MATTER OF ANNOUNCEMENT AND RECORD ONLY:

*Commerce Grinding Co., Inc.
&
Superior Saw, Inc.*



HAS BEEN RECAPITALIZED AND RESTRUCTURED VIA EMPLOYEE OWNERSHIP.



ATI Capital Group, Inc.

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