



January 30, 2001

To Whom It May Concern:

I have worked with Dan Mulvaney for over a year at North American Heritage Brands and, as such, have seen him in action on a daily basis. He is a very bright, insightful and capable executive with a strong work ethic and an extraordinary ability to get things done. Thus, I'd strongly recommend him for an executive role within a company, and most especially in the financial and strategic areas of leadership.

Dan reported to me as CFO/COO at North American Heritage Brands. His responsibilities were to develop a new financial reporting system, to develop a model of profitability for the company, to oversee the installation of a new ERP/MRP information system, and to streamline operational efficiencies at the production facilities. This was a case where the company had been mismanaged and needed to be relaunched and turned around financially.

Within just a few months, Dan was able to get the accounting system functioning to produce accurate and timely financial statements (something the company previously had not been able to do). He implemented a daily report that supplied the entire company with critical information including: sales (both current and back orders), AP, AR, shipments, inventory position, and cash position. Having this information on a daily basis was invaluable to beginning the first critical steps to turning the company around. It is also unusual for a company of this size (\$20MM) to have this kind of sophisticated information at its fingertips. This was directly the result of Dan making it happen. The ERP system, which he also oversaw, was installed and integrated in to the company's daily performance several months later. Dan improved operations significantly by reducing the raw materials on hand, reducing finished goods inventory carried, and by hiring and installing a new operations management team.

Dan's understanding of both strategy and operations gave him great insight to what made the organization tick: what were the critical factors that needed to be improved to turn around the performance of the company. This in turn helped him develop a strong relationship with the company's investors and lenders, ultimately leading to his being appointed to the company's Board of Directors.

Dan was instrumental in hiring and retaining a strong management team in a difficult business environment. He personally negotiated a financial investment credit for the company with the State of Maine, and he negotiated a purchase transaction, with very favorable terms, for a new plant for our east coast operations at Bates of Maine.

Faribault Woolen Mill Company

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Dan is a strong contributor to a company bringing a tremendous drive and an urgent sense to make things happen now. He is ethical and insightful and brings a strategic perspective that rounds out his financial background. Dan provides a far broader vision of what a company needs to be focusing on and what can make it successful, versus a more limited financial vision of someone who is merely a highly qualified CFO.

It is my understanding Dan is beginning his own consulting practice. I think this is an excellent fit with his skill set, especially concentrating on companies in the smaller to medium size that need to improve their performance or to launch a new business segment. He has the ability to work well with ownership, management, employees, and outside vendors to achieve results. He also has the ability to come in and quickly size up a situation, thereby quickly understanding the critical elements of a company and what it will take to make improvements.

I would recommend Dan Mulvaney as a very capable senior executive or high level consultant. Please feel free to call me with any questions.

Sincerely,

A handwritten signature in cursive script that reads "Marshall Masko".

Marshall T. Masko
Chairman
North American Heritage Brands, Inc.

Vice Chairman
United Shipping & Technology



SPACE CENTER®

August 5, 1999

To Whom it May Concern:

I offer my recommendation of Daniel Mulvaney as an exemplary businessman. In his five years with Space Center, Inc., Dan served as Chief Financial Officer and was one of the key executives responsible for turning the company into a high-growth, profitable and focused group of businesses. During Dan's tenure the value of the company's assets has more than doubled, as has the company's equity.

Dan developed a series of strong relationships in the banking and lending communities, transacted over \$150 million of new debt for the company, and in turn reduced the average cost of debt by nearly two percentage points. His focus on both the portfolio of debt, as well as each individual transaction, has provided the company a framework of flexibility for the future. He is an excellent negotiator.

Dan was a member of the Board of Directors of the parent and its subsidiary companies, and was very involved with company strategy and direction. His ideas were well thought-out and the company adopted many of his strategies.

Dan oversaw the development of sophisticated accounting, forecasting, budgeting and capital spending systems that allowed management to understand its cash flow and margins. These systems enabled management to make intelligent investment and divestiture decisions.

I personally worked with Dan for nearly five years, in my capacities as General Counsel and later, Chief Executive Officer. During our years together we jointly negotiated dozens of contracts and developed a strong, respectful relationship. I considered him to be a driven yet fun and personable co-employee.

I would recommend Dan Mulvaney as a capable senior executive for any company.

Sincerely,

J. Michael Miles
Chief Executive Officer
Space Center, Inc.