

Exhibit “3”

EXHIBIT A

GOLDBERG KOHN'S CONNECTIONS

This information is being provided in connection with the Affidavit of Ronald Barliant in support of the Debtor's Application for Entry of Order Authorizing the Employment and Retention of Goldberg Kohn as Counsel to the Debtor, *nunc pro tunc* as of the Petition Date. Goldberg Kohn currently performs or has previously performed services in matters unrelated to the Case for or involving the following entities or their affiliates:

Related Goldberg Kohn Client or Former Client	Brief Description of Representation
Commonwealth Edison Company	Representation in connection with various tax and litigation matters unrelated to the Debtor
CDW Computer Centers, Inc.	Representation in connection with various intellectual property matters unrelated to the Debtor
CSC Credit Services, Inc. ¹	Representation in connection with various transactional matters unrelated to the Debtor
Dell Computer Corporation	Representation in connection with various litigation matters unrelated to the Debtor
Fleet National Bank	Representation in connection with various transactional and bankruptcy matters unrelated to the Debtor
Honeywell, Inc.	Representation in connection with service as local counsel in a bankruptcy matter. Honeywell is no longer a current client of Goldberg Kohn.
Hubbel Steel Corporation	Representation in connection with certain litigation matters unrelated to the Debtor
State of Illinois	Representation in connection with various litigation matters unrelated to the Debtor
Laidlaw Transportation, Inc.	Representation in connection with various transactional and litigation matters unrelated

¹ Our records indicate that CSC Credit Services, Inc. ("CSC") might be a creditor of the debtor. We are currently investigating the facts surrounding CSC's status as a creditor. Out of an abundance of caution, however, we have included CSC on this exhibit.

	to the Debtor
MB Financial Bank	Representation in connection with various intellectual property matters unrelated to the Debtor
The Sherwin Williams Company	Representation in connection with various matters unrelated to the Debtor.
Triodyne, Inc.	Representation in connection with various transactional and corporate matters unrelated to the Debtor
U. S. Bank National Association	Representation in connection with various bankruptcy and litigation matters unrelated to the Debtor