



Everingham & Kerr, Inc.

Merger & Acquisition Advisors focused on the Lower Middle Market

Everingham & Kerr, Inc. is pleased to announce that
S&G Enterprises, Inc. has been acquired by
Dayton Parts, LLC



Haddon Heights, NJ – February 16, 2007

Everingham & Kerr, Inc. announced today that S&G Enterprises, Inc. (“S&G”) has been acquired by Dayton Parts, LLC (“Dayton”), headquartered in Harrisburg, Pennsylvania. Terms of the transaction were undisclosed.

S&G, headquartered in Philadelphia, Pennsylvania, is a master distributor of truck and automobile leaf springs and suspension parts. The Company was founded in 1939. Today, S&G imports truck and automobile leaf springs and suspension parts for sale to after-market service facilities and distributors. It also sources product domestically including a prominent domestic line of suspension parts. For more information about S&G, visit www.sg-ent.com.

Founded in 1922, Dayton is a manufacturer and distributor of heavy, medium and light duty truck parts. Dayton supplies a complete, single source product offering of brake, spring, steering and suspension product lines to the independent after-market. For additional information about Dayton, please visit www.daytonparts.com.

Everingham & Kerr, Inc. initiated this transaction, acted as financial advisor and negotiated the transaction for S&G Enterprises, Inc.

For more information on this transaction, please contact Robert Everingham at re@everkerr.com or 856.546.6655 x12

About *Everingham & Kerr, Inc.*

Everingham & Kerr is a merger and acquisition advisory firm that specializes in providing intermediary services for lower middle market companies and entrepreneurs. The firm assists clients across all industries and offers various services including mergers, acquisitions, divestitures, valuations, and transaction consulting. The firm's client base has included public and private corporations, investor groups, individual entrepreneurs, management buyout groups and family buyout participants. Everingham & Kerr's focus is on providing lower middle market companies with highly professional services typically available only from large investment banks servicing much larger clients. The firm provides the resources and highly experienced personnel necessary to ensure maximum results produced efficiently and confidentially.

PRESS RELEASE

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