



**ADVANCED  
LIGHTING**  
TECHNOLOGIES, INC.

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January 28, 2004

Larry Goddard  
President  
The Parkland Group, Inc.  
1375 E. 9th St., Suite 1350  
Cleveland, OH 44114

Dear Larry:

I would like to thank you and your team for the great contribution made to our turnaround, and our successful exit from Chapter 11. Your team made significant contributions in many areas of our business that were of great value to us.

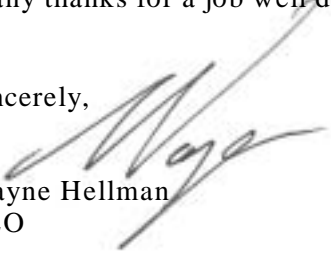
The strategic, operational and financial advice, as well as the professional execution contributed greatly to our significant increase in profitability-as well as our ability to exit bankruptcy in ten months and pay our creditors in full. Your assistance in developing "conservatized" P&L and cash projection models helped us meet, and more often exceed, expectations-making us hero's in the eyes of our lenders and other stakeholders.

The 80/20 "arc tube" concept you initiated, which was also applied to our ballast core and coils-together with the concepts of manufacturing only high volume products in India and the value-added customizing warehouse in Solon, has allowed us to greatly reduce cost and inventory, and at the same time significantly improve customer service.

Considering the fact that our company was losing a significant amount of money when we hired Parkland, the depth of the above accomplishments cannot be overstated!

Many thanks for a job well done.

Sincerely,

  
Wayne Hellman  
CEO