

Tiger Leasing, LLC 157 Chambers Street, 10th floor New York, N.Y. 10007

Attention: Steven Robbins, President

Dear Steve:

I would like to take this opportunity to say a few words about the splendid work that your organization has done for us in the past two years. Never in the 25 years that I have been the financial head of a company, has a leasing company responded as quickly as your company has in the preparation of documents and follow-up with the vendors so that there is a smooth payout to them as well as the reimbursement to us of our deposits.

I would also like to add that in terms of your competitiveness of rates, there has not been one transaction where I have received a better quote since our relationship began.

Although rates are certainly important, because of our working relationship and how efficient your company is, I doubt whether another company's low-balling of a rate to me would make any difference.

I am hoping that our relationship will continue for many, many years. Please keep up the good work.

Sincerely,

Paul S. Reitman

Chief Financial Officer