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**Re: Tiger Leasing / Letter of Reference**

To Whom It May Concern:

As a growing New York City law firm, Tiger Leasing ("Tiger") has been essential to allowing us to accomplish our objectives, from financing our office network as a start-up six years ago to providing much needed capital to completely furnish our new office (nearly 30,000 square feet) this past year.

Unlike other leasing companies, Tiger factors in human elements when analyzing financing deals. Indeed, while other companies and banks stick to rigid, formulaic scorecards for processing lease applications, Tiger smartly reviews and considers intangibles that equally bear on an applicant's creditworthiness.

Moreover, like its namesake suggests, Tiger is aggressive and knows how to get the transaction done quickly—and at competitive rates! Upon receipt of our completed application, we received same day notification, approval and assurances to our contracted vendors that they would be paid upon delivery.

Tiger has been uniquely responsive to our firm's growth and has positioned itself inimitably to service growing businesses, such as ours. Without Tiger's nimble assistance, we could not have expanded our operations at the pace we have, while still being able to effectively service our clients.

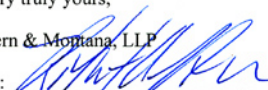
For any business in need of lease financing, we wholeheartedly recommend and embrace Tiger as a go-to company for such purposes.

If you have any questions, please contact me at the above-referenced telephone number.

Thank you.

Very truly yours,

Stern & Montana, LLP

By:   
Robert A. Stern