



Bucks County
Community College

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June 29, 2005

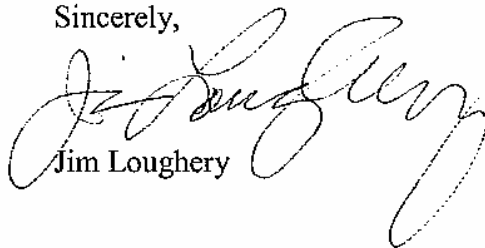
To Whom It May Concern:

Bucks County Community College has had the pleasure of working with Steven Smyth and the rest of the professional staff at CG Commercial Funding. CG Commercial Funding was able to provide the most amicable terms and quickly approve and document financing for approximately \$1,000,000 in IT hardware and software.

CG Commercial Funding competed against six other major leasing organizations. They not only provided the most aggressive rate, but were able to provide the flexibility necessary in order to meet all of Bucks County Community College's requirements.

We at Bucks County Community College have found CG Commercial Funding's lease financing knowledge and expertise to be extremely advantageous to our school and look forward to a long, mutually beneficial relationship. I would recommend CG Commercial Funding to any company in need of structured equipment finance.

Sincerely,



Jim Loughery