

November 19, 2013

To Whom It May Concern:

Flanagan Brothers, Inc. had made a decision to move their manufacturing to a larger facility. This required five new, highly sophisticated CNC machines to accommodate the increased business volumes.

Thank you for the fine job that CG Commercial Finance (CG) did setting up the lease program for the financing of the new equipment.

CG quickly approved our transaction, provided a competitive rate and set up three different lease schedules to accommodate the different delivery dates for the equipment coming from the OEMs in Japan & South Korea. They also established an interim credit facility to pay the requested progress payments to the vendors.

CG successfully worked with us in understanding our reviewed financials. In our experience, many lenders and banks shy away from a transaction unless they are financing a company with audited financials.

We are excited about continuing our relationship and look forward to working with CG on our future needs as a preferred Flanagan Brothers lease provider.

Sincerely,

John Zielinski

Controller

Flanagan Brothers, Inc.



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