



DISPENSING CLOSURES

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March 5, 2004

Paul R. Yoder
District Manager
CG Commercial Funding
660 Newport Center Drive, Suite 800
Newport Beach, CA 92660

Dear Paul and CG Commercial Funding,

I wanted to express our genuine satisfaction regarding the service and pricing provided by CG Commercial Funding.

We have had previous Leasing experience, and found that CG Commercial provided us with consistent communication as well as a timely approval and funding process.

We feel that CG Commercial Funding demonstrated professionalism and expertise by being responsive to our needs, which ultimately enabled us to acquire our desired equipment with favorable terms.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin M. Rowles".

Kevin M. Rowles
Chief Financial Officer