

**EVERGREEN INTERNATIONAL AIRLINES, INC.**

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March 22, 2004

To Whom It May Concern:

I have had the pleasure of working with Eric Freeman and Keith Duggan of CG Commercial Funding along with the rest of their professional staff on multiple equipment lease financing projects over the last five months. They have been able to quickly approve and document over \$20,000,000 in various equipment leases ranging from fixed and rotor wing aircraft, to ground logistics material handling equipment.

One particularly challenging project was for two helicopters with a total purchase price of over \$14,000,000. The biggest challenge came from the 18 months of progress payments required by the vendor during construction of the aircraft. CG Commercial Funding was not only able to approve the entire deal under one master lease, but was able to meet all of Evergreen's specific internal and external auditing requirements.

Another challenging project involved over twenty five different vendors of various new and used ground logistics equipment totaling more than \$2,800,000. CG Commercial Funding was able to simplify the process and save hundreds of administrative hours by consolidating the entire project under one lease schedule.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Smith", followed by a long, horizontal flourish.

Ryan Smith
VP Finance
Evergreen International Aviation, Inc.