



SPECTRUMASTRO

16 November 2004

Subject: CG Commercial Funding

To Whom It May Concern:

Spectrum Astro successfully completed two significant lease arrangements with CG Commercial Funding, which included:

- a. \$2.03 million for Cleanroom HVAC systems, boilers, chillers, air-handlers and other mechanical equipment in our new satellite manufacturing facility in Gilbert, Arizona
- b. \$3.0 million for a large, state-of-the-art vibration test system, EMI/EMC Test chamber and support equipment used in satellite systems testing.

Spectrum worked with many leasing agents and organizations that were unable to perform or were requesting unreasonable terms before we discovered CG Commercial Funding and Mr. J. Benson Sharp. Mr. Sharp understood our need to obtain equipment operating leases that were compliant with FASB 13 requirements. The leases he structured for our unique and costly pieces of equipment were not only FASB 13 compliant, but also met our need for cost effectiveness and lease term expectancy.

With the support of Mr. Sharp, CG Commercial Funding creatively and aggressively accommodated our leasing challenges where others could not. Spectrum Astro looks forward to continuing our business relationship with CG Commercial Funding and would highly recommend them for any future leasing opportunities.

Sincerely,

Daren Iverson
Vice President/Chief Financial Officer

Scott O'Leary
Director, Facilities

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