9/28/2005

Via Trading Corporation 2750 Alameda St. Vernon CΛ 90058

Re: Lease Application #

426603

To our valued customer:

Please be advised that we have sold and assigned your equipment lease to Marlin Leasing Corp. Marlin now owns all of our rights and interests under the lease and in the equipment. Effective immediately, please remit all payments to Marlin Leasing at the address provided on your monthly invoice.

If you need to call Marlin for any reason, you may reach them toll-free at (888) 479-9111.

We appreciate your giving us the opportunity to serve you.

Sincerely,

Certified Leasing & Financial Services