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January 29, 2009

Dear-----

I would like to thank you for your past business with Marlin Leasing and express our appreciation for your patronage. Whether we have completed five business transactions or one hundred, we have valued your business.

Unfortunately, and effective immediately, Marlin Leasing will not be accepting equipment financing applications from the broker community in the near term. Marlin will honor outstanding approvals (subject to the terms and conditions set forth in such approvals) and respond to outstanding applications. However, no new credit applications will be accepted.

Given the current economic environment, this action is a prudent and necessary step for our business. We believe this action is a temporary one, but one which needs to be taken as we navigate through this economic climate.

Please do not hesitate to call your sales professional at Marlin if you need more information.

Thank you for the privilege of your business, and we wish you only the best in your future endeavors.

Ed Siciliano
Senior Vice President Chief Sales Officer

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