



SBA Lending Division
17218 Preston Road Suite 3000
Dallas, TX 75252

April 28, 2010

Peter K. Tur
Senior Account Manager
206 Russell Street, Box 1
Hadley, MA 01035

Reference:

, TX
RE: SBA Loan #

Mr. Tur,

Please accept this letter as formal approval and acceptance by BBVA Compass Bank of your clients "Offer in Compromise" of \$24,000 if received on or before April 30, 2010. In have included wiring instructions for you, please call if I can assist.

Thank You Peter, you did a great job.

Sincerely,

BBVA Compass Bank

SBA Workouts & Liquidations