

January 27, 2006

Dear Friends and Customers,

Thank you. Because of your continued patronage 2005 was another successful year for Union Farm Equipment, Inc.

Our continued growth and success has always been a result of listening to you, our customers. This tremendous growth has overstretched the resources of our Service Department. We understand that in order for you, our commercial customers to remain profitable, you must be able to use your equipment. A machine waiting for repairs does not make you money. In order to help us serve you better we have made several additions to our staff and we have developed the *Commercial Care Partnership Program*.

We have hired Dave Gould to help manage the Service Department. Dave is responsible for scheduling the day-to-day operations and he will be the primary customer contact. Wendell Wentworth will be responsible for quality control of all repairs and service billing. We also hired Sonny Reynolds to assist Gene Breton with small engine/commercial lawn care equipment repairs. Sonny has 30+ years of experience and is proving to be an excellent addition to our staff.

In the interest of your profitability, we are introducing our *Commercial Care Partnership Program* for our commercial landscape customers. It has been our experience that many breakdowns can be avoided with proper maintenance. Any customer who participates in this program will be given priority service. They will also be eligible for 24-hour turnaround or a loaner machine while their mower is being repaired. We ask that you give serious consideration to participating in the *Commercial Care Partnership Program* and maximizing your profits this year. Please see reverse for more details.

We have also added Chris Dreher to our Sales Team. Chris and Richard Lash are spending a considerable amount of time on the road visiting commercial customers. In season they will be available to do on site demos and consultations. We plan to be more responsive to your need "to try before you buy".

Once again, we are preparing for our annual Cutters Day. This year we will begin at 7:30 on Wednesday March 22, 2006. We will have the best deals of the year during this one-day event. The manufacturers representatives will be on hand to answer your questions. We will serve breakfast and lunch. This is the best day of the year to purchase a new mower.

We are looking forward to 2006 and we have implemented these changes to make our partnership with you even better. Please call us when we can help.

"The Friendly Folks"

Commercial Care Partnership Program

Any commercial lawn care equipment enrolled in this program will qualify for *24-hour turnaround or a free loaner machine*. All new machines purchased in 2006 will automatically be enrolled at no charge for the first season.

Enrollment is very simple. First, bring the machine in for a preseason inspection and service before March 22, 2006. Second, authorize any additional repairs we recommend.

For only \$199.99 we will enroll your machine in the *Commercial Care Partnership Program* and perform the following inspection and services. For an additional \$50.00 we will pick up and deliver back the machine within a 25-mile radius of Union Farm Equipment, Inc. (excludes islands).

<p>Engine: Change oil and filter Replace spark plugs Replace fuel filter Clean air filter(s) Check and adjust carburetor Check and adjust governor Perform compression test</p>	<p>Chassis: Top off transmission and hydraulic fluid Check all hoses and lines Inspect all drive belts and pulleys Test and adjust brakes Power wash entire machine Adjust tracking controls Lube and grease all pivots Lube and adjust control cables</p>
<p>Electrical: Clean battery and cables Load test battery Check function of safety switches Check function of charging system</p>	<p>Mower: Remove blades and sharpen Clean debris from deck Check belts, pulleys, and spindle bearings Check gearboxes for leaks Check gauge wheels for leaks</p>
<p>If Equipped: Inspect bagger and blower</p>	<p>If Equipped: Check coolant level and strength Clean radiator and screen</p>

Provide an estimate for any other needed work

- Only machines enrolled in the *Commercial Care Partnership Program* will qualify for the free loaner.
- Failure to complete our recommended service(s) may result in forfeiture of loaner privileges.

In order for this program to be successful, we need your cooperation to return the machine clean, lubed and full of fuel within 24 hours of notification of completion of repairs. Any machine not returned within 24 hours will automatically convert to a rental at \$125.00 per day. A \$100.00 deposit is required on all loaner machines