



April 20, 2011

To: Aviation Tax Group
PO Box 581535
Elk Grove, CA 95758

Re: S&S Seeds Inc

Dear Julia Chan,

On April 30th of 2010, S&S Seeds purchased a Cessna CJI from Cessna in Wichita, KS. S&S Seeds owns four companies located on the west coast in Santa Barbara, CA, Manteca, CA, Livermore, CA and Albany, OR. Our customers and suppliers are located in various locations across the United States ranging from New York to the Midwest to the West Coast. S&S Seeds also has real estate holdings in Arizona, California, North Dakota, and Oregon. The CJI is used to transport S&S Seeds staff between the our various companies, visit production fields that are being grown for us, meet established and potential new customers and suppliers. In addition the CJI is also used to visit current holdings, and identify future real estate ventures.

Because of our business use, and the work of Aviation Tax Group preparing and compiling documentation S&S Seeds Inc was able to save in excess of One Hundred and seventy eight thousand dollars in use tax.

Aviation Tax Group maintained communication with our staff on the specific records, and documentation that needed to be provided to the State of California substantiating the amount of time that the plane was used for business purposes. Aviation Tax Group provided a monthly accounting compiled from our records to keep us aware of the percentage of overall business use. The personnel at the Aviation Tax Group were very knowledgeable, providing answers to all of our questions through the process. Consistently the employees of Aviation Tax Group were responsive and clear in their knowledge of the required documentation.

Our tax savings was a result of the expertise of Aviation Tax Group. We would highly recommend this company to others.

Sincerely,

A handwritten signature in black ink, appearing to read 'Victor W. Schaff', is written over a horizontal line.

Victor W. Schaff
President
S&S Seeds Inc