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ROSS MANDEL



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To whom it may concern:

I have known Gary Goltz since we were partners in a family office 20 years ago. Gary served as our General Counsel and crafted a keen ability to close deals. After we closed the office for tax and estate issues, Gary decided to pursue his aviation passion and turn it into a business through the brokerage of aircraft.

Last year we decided to purchase a plane and engaged Gary and his firm C&J Aviation to assist us. Gary spent a few weeks analyzing our needs including our financial appetite. After scoping our needs he presented a plan to acquire the most appropriate airplane. He initially determined that the type of plane that fulfilled our requirements was not on the market. He then took the initiative to find target aircraft that were not on the market.

He presented a several aircraft that fit our needs. He then assisted us in making offers and counseled us how to make an efficient bid while assisting us in not getting emotional about the process. There were several planes we were prepared to pay a bit more then required, but Gary recommended we be patient and find the right plane at the right price.

After a few months of the process he located the Citation we acquired. With Gary's assistance we paid what we considered a very fair price. Those services we expected from a broker but it turned out to be just the beginning.

Gary worked with our General Counsel to prepare an offer for the plane. He then worked diligently on our behalf to ensure the plane we were to purchase had the corrections and conditions to exceed our expectations. This process took significant time on Gary's part to ensure the Seller meet their obligations. We utilized Gary's aviation and legal experience during the acquisition of the plane to also acquire it in a tax efficient method.

After we acquired the plane we decided to investigate increasing our aviation investments in related assets. Gary has helped us with the due diligence process and created a variety of business models to help us make our decisions.

I am providing this detail is to highlight the fact that Gary takes a consultative approach to aviation and is not looking to just make a "Sale". He earned his fees several times over and we will not hesitate to utilize his skills in the future. Please feel free to contact me if you have any questions.

Best regards,

Ross Mandel