

PRESS RELEASE

Tailwind Capital LLC Reaches Agreement for Sale of First CRJ Executive Jet

January 7, 2008

Joel Hussey, Managing Director of Tailwind Capital LLC, announced the execution of the purchase and sale agreement for Tailwind's first **CRJ Executive Jet**. The customer is an undisclosed European buyer who has committed to one CRJ-200EJ to be operated both privately and for charter. The aircraft will be managed for the owner by Solid aiR BV of the Netherlands.

"We are pleased to receive this confirmation of market acceptance for our Executive Jet offering", said Mr. Hussey. "We are experiencing strong demand from all parts of the world, especially high growth markets in Middle East, Russia and Asia. Potential customers are excited about our young aircraft, early delivery slots and the ability to customize interiors."

Tailwind formally launched its CRJ Executive Jet conversion program in early 2007 when it acquired an initial block of four 2003-vintage Bombardier CRJ-200LR aircraft for conversion. Seeing strong global demand for large cabin corporate aircraft and an opportunity to acquire young, low-time regional aircraft that had been displaced by regional carriers in the U.S. and Europe, Tailwind developed the CRJ Executive Jet concept. Subsequent acquisitions include five further CRJ-200LRs for conversion.

Tailwind has partnered with PATS Aircraft LLC, part of the DeCrane Aerospace Group and Delaware-based, for the installation of auxiliary fuel tanks and corporate interiors in the aircraft. The Tailwind Executive Jet, when equipped with PATS' FAA-certified aux fuel system, offers transcontinental range of up to 3,000 nm, attractive operating economics and a spacious 15-passenger VIP interior in the standard layout. The first aircraft is scheduled for delivery in May 2008, with subsequent deliveries approximately every six weeks thereafter.

About Tailwind Capital LLC:

Tailwind Capital LLC ("Tailwind") was established in Redmond, Washington in 2000 to focus on investments in aircraft, airlines and aviation-related assets.

Tailwind has broad capabilities in aircraft leasing, remarketing, conversion from passenger to both corporate and cargo configuration and has an established track record of successful private equity investments in operating companies.

For more information on Tailwind, please visit: www.tailwindcapital.net

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