

October 15, 2009

Dear Customer:

For over 70 years we have served our commercial turf equipment customers with a Winter Parts Sale to assist you in rebuilding and repairing your equipment for the spring season.

We are pleased to provide you with our **2009-2010 Winter Repair Parts Program** for your review. We offer excellent discounts and special terms on all Textron parts, and we continue to offer you the best value in service parts available from a **single** source. We will fill your orders quickly and our staff will provide you with the personal service that you deserve.

- **Discounts extended to ALL JACOBSEN and CUSHMAN PARTS.** We don't just discount the fast moving parts - we discount **EVERY** part that you need for your fleet. No other dealer discounts an entire product line of parts for you every winter! Every Jacobsen / Cushman part is eligible for this program.
- **Easy to reach order minimums. NOW EASIER THAN EVER TO REACH YOUR ORDERING GOAL!** We know that with the current economic conditions budgets have been reduced. To help, we have lowered our ordering levels, so that more customers can participate and benefit from the additional discounts and extended payment terms. Since every Jacobsen and Cushman part is included in our program, it is easier to achieve a higher discount with better terms than any competitive supplier offers.
- **We offer you extended payment terms on your Winter Program orders.** The overall size of your order determines your payment terms. We know budgets are tight during the winter and our extended terms allow you to make repairs before the spring cutting season.
- **Take advantage of our special REEL DEAL pricing on reels, bedknives, and FREE bedknife screws!**

If you need help finding a part or a part number, we're always happy to assist you. Our contact information is enclosed. You can also find valuable parts identification resources at the Jacobsen web site: <http://www.jacobsen.com> or visit our website at www.glcornell.com for links to all of our manufacturer's web sites. Please call us with any questions or comments; we would love to hear from you!

Sincerely,

Your G.L. Cornell Company Parts Team

G.L. Cornell Company

2009 - 2010

Winter Parts Sale Program

ALL Jacobsen and Cushman machine parts are included in our program and build toward your order minimum.

You don't have search in order to find the specially priced parts; they're all on sale! (Jacobsen & Cushman)

We discount **ALL** parts in the Jacobsen product family

STOCK UP FOR THE ENTIRE SEASON AND SAVE !!
Tines, Filters, GreensCare oil... plan ahead and save with our program

- **2 Programs to choose from: Early Order or Winter Order**
- **Choose the program that fits your budget**
- **All Jacobsen and Cushman parts receive the discount determined by your order amount (no exclusions to the discount program)**
- **See our special savings on reels and bedknives!**
- **Combine our Reel Deal savings with the discount levels, below**

Early Order Program: Orders Placed by December 23, 2009

(no exceptions)

Plan	Minimum Order Amount	Ordering Deadline	Discount	Terms	Freight
A	\$ 1,000 to \$ 1,750	Dec. 23, 2009	4%	Net due Mar 1, 2010	Std UPS
B	\$ 1,751 to \$ 2,750	Dec. 23, 2009	6%	Net due Mar 15, 2010	Std UPS
C	\$ 2,751 and above	Dec. 23, 2009	8%	Net due Mar 31, 2010	Std UPS

- Parts orders **not paid by the due date will receive a 2% discount** instead of the eligible Early Order Discount shown.
- You may place as many orders as you would like, but discounts cannot be combined and are not cumulative. The minimum for each eligible order is \$1,000. Example: two \$1,000 **Early Program** orders will *each* receive a 4% discount and net March 1, 2010 terms. You will not receive the same terms or discount as a single \$2,000 order. Please keep this in mind when placing your order – **bundle your order to maximize your discount and terms.**

Winter Order Program: Orders Placed After December 24, 2009 but before April 10, 2010:

(no exceptions)

Minimum Order Amount	Ordering Deadline	Discount	Terms	Freight
\$ 1,000 to \$ 1,750	April 10, 2010	3%	Net due May 10, 2010	Std UPS
\$ 1,751 to \$ 2,750	April 10, 2010	4%	Net due	Std UPS

			May 10, 2010	
\$ 2,751 and above	April 10, 2010	5%	Net due May 10, 2010	Std UPS

- Parts orders **not paid by the net due date will receive a 1.5% discount** instead of the eligible Winter Order Program discount shown.
- You may place as many orders as you would like, but discounts cannot be combined and are not cumulative. The minimum order to be eligible for these special discounts and terms is \$1,000. Example: two \$1,000 **Winter Program** orders will *each* receive a 3% discount and net May 10, 2010 terms. You will not receive the same discount as a single \$2,000 order. Please keep this in mind when placing your order – **bundle your orders in order to maximize your discount and terms.**

**We thank you for your business and we look forward
to serving you again in 2010 !**

Phone Parts Direct: 240-399-4294 or 800-492-1373

Marty Poole, ext. 3013

Tim Keiser, ext. 3024

Glenn Engel, ext. 3012

Robert Denman, ext. 3019

Barry Stocks, Parts Manager, ext. 3015

Fax 1-301-948-1728 or 1-301-948-5367

You can also order your parts, check pricing and availability, direct from our G.L. Cornell website.

See information enclosed for further details!

We will confirm receipt of all fax, email, and internet orders