



September 8, 2005

Mog Implements is pleased to announce its partnership with Altec Capital Services as a source for financing Unimogs **and** the attachments. Founded in 1997, Altec Capital Services, LLC is a wholly-owned subsidiary of Altec Inc, (www.altec.com) the worldwide leader of mobile utility equipment. Altec Capital Services is a leading provider of financing for its captive business and during the last few years has expanded into the construction and transportation markets.

Altec Capital Services can offer several leasing options, such as \$1 Purchase Option(Capital Lease), Fair Market Value(Operating Lease) and TRAC Leases. You may ask, why lease? It's simple: leasing can be more cost-effective than buying with cash or conventional loans. Leasing conserves your business's credit/working capital. Leasing has fixed payments so your monthly payments remain the same, no matter what happens to conventional interest rates. Lease payments can be operating expenses that can come out of pre-tax earnings. To view more information, please visit www.alteccapital.com

One of the biggest advantages of leases are they can be structured to meet your needs with a host of options including; seasonal payments skips, step-up or step-down payments, monthly, quarterly or annual payments. Customized, short term leases as well leases for implement only have already been approved for appropriate customers.

We believe that through this partnership between Mog Implements and Altec Capital Services, we can help you sell more Unimogs and their attachments.

Mog Implements specializes in the widest range of implements for the Unimog U-500 including: snow removal, mowing and brush cutting, sewer cleaning, earth moving, wood chipping and road grading. For more information about he leasing program and what may be available to customer and dealers, please contact Gardi Willis: gwillis@csroads.com (843) 345-6788. For more information on our range of implements, please see: www.csroads.com or contact us for a set of brochures and cd's.