



December 28, 2007

Bill Penkwitz, Partner
Chris Riegg, Partner
Promontory Point Capital
826 North Plankinton Avenue
Suite 400
Milwaukee, WI 53203

Dear Bill and Chris

I am writing today to thank you again for the tremendous work of Promontory Point Capital and tell you what a pleasure it was to get to know the two of you during the time we worked together.

When we started the process of working together, your group promised a deep network of funding sources and a wealth of transactional experience. You delivered on both. What was most pleasing, however, is that Varon firmly believed that our initial thoughts on structure were the only way to go. Promontory Point opened our eyes to additional ways to capitalize our firm and a winning structure that allowed us to properly capitalize ourselves evolved. This structure allowed us to complete the acquisition of Paragon that we had targeted. With the deal completed, Varon has instantly become an industry leader in energy efficient lighting.

I am pleased to look back at our success together and most importantly, willing to recommend Promontory Point Capital to my friends and colleagues. Promontory Point is a firm that I hope to cross paths with again in the future.

Best regards,



C. Joseph Incrocci
Chief Executive Officer
Varon Lighting Group, LLC