



ALLIANCE BANK

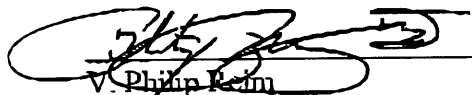
March 27, 2002

T. Jay Salmen
Kennedy & Graven, Chartered
470 Pillsbury Center
Minneapolis MN 55402

Dear Mr. Salmen:

This letter is to verify that there are funds in the MN Airlines, LLC bank account at Alliance Bank, account # 0005604823, in the amount of \$1,596,459. This verification is as of 2:30 p.m. CST today.

Very truly yours,


V. Philip Reim
Senior Vice President



470 Pillsbury Center
200 South Sixth Street
Minneapolis MN 55402
(612) 337-9300 telephone
(612) 337-9310 fax
<http://www.kennedy-graven.com>

March 27, 2002

To whom it may concern:

This letter is to verify that, as of noon today, we have on deposit in our firm trust account, for the benefit of MN Airlines, LLC, the amount of \$500,000.00.

Very truly yours,

A handwritten signature in black ink, which appears to read "Linda Nygard". The signature is written in a cursive style and is positioned above the printed name.

Linda Nygard
Manager, Accounting Department