



May 3, 2003

To Whom It May Concern:

This is to express my satisfaction with business dealings I have had with Mike Orlando. Over the past two years I have worked with Mike on an extremely important and complex business matter. At all times I have found him to be capable, sincere and completely honorable.

I would have no reluctance to enter into another transaction with Mike. To those who contemplate a business relationship with Mike I am unreserved in providing my recommendation.

Please feel free to contact me if you have any questions.

Sincerely

A handwritten signature in black ink that reads 'Roger J. Brown'. The signature is fluid and cursive, with a large, sweeping 'R' and 'B'.

Roger J. Brown, CCIM, PhD

/rjb

Roger J. Brown, PhD
President

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