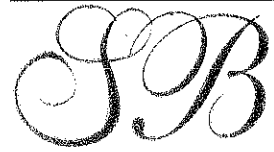


February 16, 2012



SB Management Corporation
Black Equities Group, Ltd.
Managers & Owners of Income Properties

To whom it may concern,

We have utilized Prime Waterproofing & Roofing, Inc, since 1998. SB has used their services here in California and in Arizona on a \$200,000.00 reroofing project. They have successfully completed projects from sealing one window to replacing a roof over 140,000 square feet

We have contracted over \$2,300,000.00 worth of roofing and waterproofing services with little problem. They have never failed to perform their contractual obligations and we would recommend them for any project they felt suited for.

Prime was also a tenant of SB for approximately 11 years. They paid the rent consistently on time and were considered good tenants.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'K. Stimson'. The signature is stylized and somewhat cursive.

Kathy Stimson
Vice President of Real Estate
SB Management Corporation
Managers of Income Property
433 No. Camden Drive, Suite 800
Beverly Hills, CA 90210
310-278-6602