

M • M • R
ASSOCIATES, INC.

March 12, 2002

To Whom It May Concern:

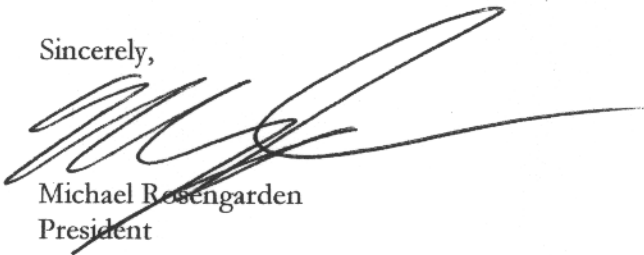
Since the 1950's, The Missner Group's construction division has provided our auto dealership network the highest level of satisfaction, with our projects consistently on time, and within the established budget.

Currently, they are engaged in the building of our new 80,000-sq. ft. Mercedes-Benz facility. Autohaus on Edens has been designed to be the largest and most technologically advanced Mercedes Benz dealership in the mid-west. Since the inception of this project in 1998, the level of expertise provided by The Missner Group in conceiving, designing, and commencing this project has been at the highest level.

If the past is any indication, we will continue to work with, and recommend, The Missner Group on all our future construction needs.

If you should have any questions please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael Rosengarden', written over a horizontal line.

Michael Rosengarden
President