

**JF Capital Advisors
60 East 42nd Street, Suite 1901
New York, NY 10165
(212) 681-7040**

March 4, 2011

RE: Law Office of Dennis M. Nolan, P.C.

Dear Sir or Madam:

I am Executive Vice President and Chief Financial Officer for JF Capital Advisors, New York. The Law Office of Dennis M. Nolan, P.C. has worked with our company for several years and represents various hotel portfolio ownership interests relative to Illinois property tax appeal matters.

In connection with this representation, Dennis Nolan has demonstrated a firm understanding of Illinois law and the real estate tax appeal process. His efforts have provided our company and hotel ownership significant benefits as to real estate tax savings and ancillary legal services related to budgeting, tax planning and overall strategy. Mr. Nolan has handled various hotel properties in Illinois, including property located in DuPage County and Cook County.

Additionally, Mr. Nolan timely meets deadlines and provides a superior level of client service. I am pleased to recommend the Law Office of Dennis M. Nolan, P.C. with respect to Illinois property tax matters. If you have any questions, please contact me directly.

Sincerely,



Adam McMaster
EVP/Chief Financial Officer