



November 6, 2002

TO WHOM IT MAY CONCERN:

Mesirow Realty Sale-Leaseback, Inc. ("MRSL") has been working with Robert Arbour and Triple Net Equities for more than three years. During that time, we have closed sales and financings in excess of \$40 million with him. We enjoy working with Bob and find him both intelligent and creative, while always conducting himself with a very high degree of integrity. He has a wide variety of relevant experience and knowledge in real estate, finance, accounting and tax to draw upon and conducts himself with a high degree of professionalism. Most importantly, he uses his knowledge and creativity to find solutions and to get deals closed.

I would recommend him without reservation.

Sincerely,

**MESIROW REALTY SALE-LEASEBACK, INC.**

A handwritten signature in blue ink, appearing to read "Gerald J. Levin", written over the company name.

Gerald J. Levin  
Senior Managing Director