

PREOTLE, LANE & ASSOCIATES LTD.

535 MADISON AVENUE  
NEW YORK, NEW YORK 10025-4212

TELEPHONE  
(212) 754-3030

FACSIMILE  
(212) 754-4063

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To Whom It May Concern:

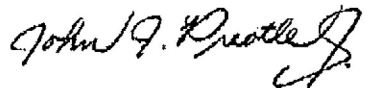
We are pleased to describe the construction work that Mario Paniccia of Paniccia Construction Corporation, has over the past several years performed at Merritt Corporate Woods, a first class office building owned by our firm and located in Milford, Connecticut.

During that time, Mario has completed approximately 80,000 square feet of tenant build-out projects, which have ranged in size from 2,700 square feet to 40,000 square feet and have varied greatly in complexity. He has also constructed an upscale building cafe.

On all projects, Mario has met our schedule and provided quality workmanship at competitive prices. He has interfaced well with the local building department to help meet the agreed schedules. Mario has worked with our firm and our architects to value engineer each project to assure the highest quality at the lowest possible price. Among his other accomplishments, on every project he has developed and maintained an excellent relationship with the ultimate tenant.

I would be pleased to answer any questions about Mario's performance at Merritt Corporate Woods.

Very truly yours,



John J. Preotle, Jr.

cc: Mario Paniccia  
Paniccia Construction Corp.  
269B Peck Street  
New Haven, CT 06513