

August 8, 2005

Norton Auctioneers of Michigan, Inc.  
50 W. Pearl Street  
Coldwater, MI 49036

Dear Mr. Norton,

On behalf of JR Realty, I would like to thank Norton Auctioneers for doing such an excellent job with the auction at Jubilee Park. We were very pleased with the results of the auction. Your company's efforts to organize, advertise and complete the auction was impressive and proved to be a successful endeavor for us.

We look forward to working with you in the future, should a similar opportunity arise. Thank you again for all of your hard work.

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce West, Sr.", with a horizontal line extending to the left.

Bruce West, Sr.  
JR Realty, Corp.