

June 10, 2011

Douglas M. Etkin Etkin 200 Franklin Center 29100 Northwestern Highway Southfield, Michigan 48034

Dear Mr. Etkin:

I would like to thank you for the outstanding job Etkin did as Owners Representative on our recent build out for our new corporate office and warehouse at 35601 Veronica in Livonia.

Josh Suardini did a great job of guiding us through every step of the process, focusing on our timeline by holding weekly progress meetings and keeping all the parties accountable. Your team's knowledge and experience made the construction process run smoothly, on time and within budget. I would absolutely use Etkin again on a future project.

Thank you again for going the extra mile and providing an outstanding service. Feel free to use me as a reference. I can be reached at (734) 744-4910.

Sincerely,

David Lubin

Chief Operating Officer

M. Jacob & Sons



December 3, 2010

Doug Etkin Etkin Equities 200 Franklin Center 29100 Northwestern Highway Southfield, MI 48034

Dear Doug,

I would like to let you know what an outstanding job your employee Josh Suardini did as Owner's Representative on our recent building project.

I do have to admit that before we started the project I really questioned whether having an Owner's Rep would be necessary, but with the benefit of hindsight, I don't know what I would have done without him. As I think you know, I am a business owner and have very limited experience with construction projects. Josh, on the other hand, had a firm grasp of everything that needed to happen to get our project done. He asked all of the right questions and made sure that everything was done right.

Also, Josh's project management skills are just as impressive as his knowledge of construction. He was always focused on our timeline and made sure that everybody was doing what they were supposed to be doing to keep us on track. He ran a weekly building meeting and kept everybody accountable.

So, thank you for the wonderful service that we received from Etkin Equities and, more specifically, Josh Suardini. It is very much appreciated.

Sincerely

Michael Marcantonio Chief Strategy Officer