

LAW OFFICES
RICHARD M. HELLER, ESQUIRE
SUITE 206

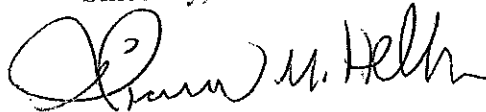
RICHARD M. HELLER

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I have worked with Alan Apt on numerous instances over the past 12 years and he is an excellent Commercial Real Estate Broker. Most of these transactions were in structuring IRS Section 1031 exchanges for investors. I have found him to be highly diligent and creative in providing meaningful solutions to commercial transactions. He is well versed in all commercial property types and executes well in representation of the buyer and the seller. I would recommend his services to all of my clients.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard M. Heller".

Richard M. Heller, Esquire