



September 9, 2005

American Industrial Real Estate Association
700 South Flower Street
Los Angeles, CA 90017

Re: Membership to AIR – Letter of Reference

To Whom It May Concern:

I have known Tony Guglielmo for three months. I first contacted Tony regarding a 65,000 Sq. Ft. industrial listing he had in San Bernardino for my client, Wal-Mart. We completed the lease agreement about a week ago. Tony was a pleasure to work with and the transaction went very smoothly.

As a current member of the AIR Association I can say that Tony possesses the qualities required to be a member of our organization. He will be a positive addition to our community and I do not hesitate to recommend for membership.

If you have any further questions, please do not hesitate to call me.

Sincerely,

Westgate Industrial Properties

A handwritten signature in black ink, appearing to read "Carol Taubman", is written over the company name.

Carol Taubman
President