



October 1, 2005

Jay Visconti
Northwood Properties
898 N. Sepulveda Boulevard
Suite 475
El Segundo, CA., 90245

CRAIG D. GORDON, D.M.D.
COSMETIC • RESTORATIVE
& IMPLANT DENTISTRY

Dear Mr. Visconti,

I am writing this letter to thank you.

Investment opportunities come and go, and in today's day and age many of them are dangerous and full of potential disasters. It is a shame that many if not most investment opportunities are clouded by less than honest companies and individuals.

In the past 4 years I have entered into more than 5 individual investment opportunities with you. Each and every one of these investments has paid me exactly what you described if not better, and each investment has taken the amount of time you told me it would take.

I have seen in you and your company a level of professionalism and honesty that I simply cannot find anywhere else in the business world. I would hate to mention how easy it is to find the opposite.

I want to thank you for the absolute and impeccable honesty that you and your company have. The patience you have shown me with all my questions and demands is greatly appreciated as well.

You have treated me as a friend and not just an investor, and I always feel at ease when I am investing with you.

You and your company have demonstrated extraordinary business knowledge, a remarkable aptitude to find worthwhile investment opportunities, and the ability to properly structure and complete these projects in a timely manner. However, it is Northwood Property's honesty, integrity, and high moral standards that most impress me, and as we both know you have never failed in that respect.

Sincerely,

Craig Gordon DMD

Craig D. Gordon D.M.D.