

Queens Plaza Holdings, LP

Q.P.H., LP

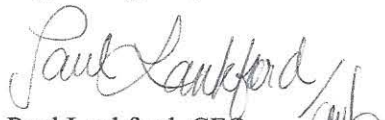
Hello,

We employed the firm Segregation Holding Company Limited to conduct a cost segregation study on our warehouse facility here in Queens, NY. They were professional and courteous in their dealings with us and did everything they said they would do.

Also, their initial estimate showed additional depreciation of \$5,908,736 in 2012. After the study was done the additional depreciation was actually \$11,120,172 for 2012...almost double the original estimate. We are pleased with the results.

Without reservation, on behalf of our company, I recommend Mr. Hobbs and Segregation Holding Company Limited if you want to reduce your federal income taxes.

Highest regards,


Paul Lankford, CFO

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PL/cmh