

## **J.K.&R Associates**

Marabella Commercial Finance  
7500 Circulo Sequoia  
Carlsbad, CA 92009

January 28, 2008

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Re: Financing of Knowledge Learning Corp. Building

Dear Chris,

Just a short note to thank you for having arranged the financing, within an incredibly short time frame, for me to be able to purchase the Kinder Care Building in Minnesota.

Had it not been for you, I would not have been able to close Escrow within the 180 day time limit, as is required for a 1031 exchange.

In short, you saved me a lot of money!

Thanks you again.

Sincerely,



Otto Klopka