

September 2, 2008

The Beresh Group Inc. 11835 Brookfield Livonia, MI 48150

Re: Iodent Lofts, Detroit Michigan

Dear Bruce:

As project architect, I want to take this time to thank you again for the excellent job in the historic renovation of the lobby and conversion of the five floors of the Iodent building into office and residential lofts.

The 18,000 square foot renovation was a challenge to all members of the project team. The Beresh Group being the team leader successfully dealt with challenging existing construction, mechanical and electrical systems. You were sensitive in completing the renovation without disrupting the existing business on the first and second floor. You were very knowledgeable in holding to strict historic standards and specifications in order obtain historic tax credits.

I wish also to recognize your entire staff for their professional handling of the submittals and other required documents for this project. Communication is a key importance in all construction projects but is essential in the success of renovation project of this scope. You and your staff are commended on clearly communicating with the Owner, my staff and consultants.

Please do not hesitate to use this office as a reference for your company and we look forward to working with you again.

Sincerely,

Steven Flum AIA

President, Steven C. Flum