



ROBERT D. EDWARDS
CERTIFIED PUBLIC ACCOUNTANT

Rod Johnson & John Buckel
CAPITAL PARTNERS DEVELOPMENT CO.
2890 Kilgore Road, Suite 115
Rancho Cordova, CA 95670

RE: Your Services

Dear Rod & John:

I want you to know how much my clients appreciate your work on their behalf in landing the VA outpatient clinic lease for their building in Clearlake, CA and the work you are doing now to oversee the remodeling of the building for them. As you know, their building was recently vacated by the County and, with the economic climate in Lake County as it is, their prospects for leasing the building were not bright. The VA lease was and is very important to them.

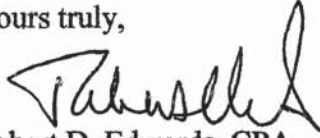
My clients and I, as their financial advisor, were aware of the requirement before we were introduced to you, but we were unsure how to approach a response to the very detailed Solicitation For Offers we received from the VA's broker. We were impressed with your knowledge of and experience with government leases, especially with the Federal government. It is also reassuring to us that you have been in my clients' position, rather than just as a consultant on many of them.

The process isn't yet complete, but the way you are managing the design and construction process and keeping us very well informed along the way gives us a high degree of confidence that the VA will move into the building and begin paying rent on schedule later this year. We are very glad we came to know you early in the process and that we made the decision to hire you to help us secure the VA as a tenant. We couldn't have done it without you and would most certainly left a lot on the table in our negotiations simply due to our lack of experience in this arena.

You are welcome to use us as a reference with others and I would be happy to speak with them to share my first-hand impressions.

Keep up the good work!

Yours truly,



Robert D. Edwards, CPA