

APPRAISAL OF REAL PROPERTY

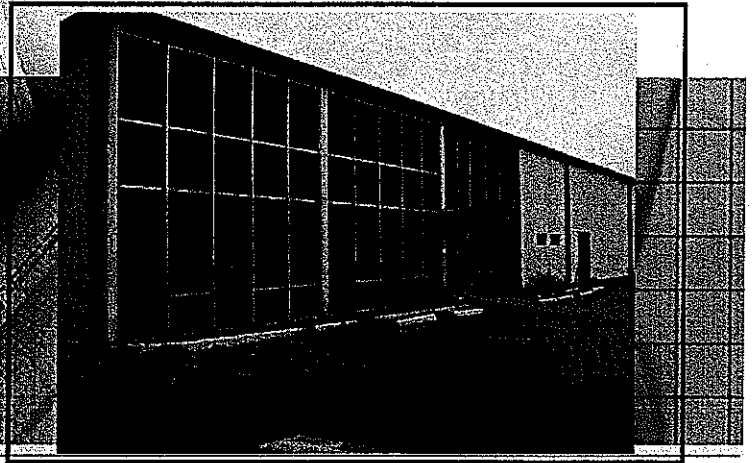
**Marianna Facility
1178 Pope Street
Memphis, Shelby County, TN 38108**

IN A RESTRICTED USE APPRAISAL REPORT

As of March 28, 2008

Prepared For:
PMC Group, Inc.
1288 Route 73 South, 4th Floor
Mt. Laurel, NJ 08054

Prepared By:



Photograph of Subject Property

Cushman & Wakefield of Georgia, Inc.
Valuation Services, Capital Markets Group
4560 Trousdale Drive, Suite 100
Nashville, TN 37204
C&W File ID: 08-41006-9036



CUSHMAN & WAKEFIELD OF GEORGIA, INC.
4560 TROUSDALE DRIVE, SUITE 100
NASHVILLE, TN 37204

April 4, 2008

PMC Group, Inc.
1288 Route 73 South, 4th Floor
Mt. Laurel, NJ 08054

Re: Appraisal of Real Property
In a Restricted Use Report

Marianna Facility
1178 Pope Street
Memphis, Shelby County, TN 38108

C&W File ID: 08-41006-9036

Dear Mr. Jones:

In fulfillment of our agreement as outlined in the Letter of Engagement, we are pleased to transmit our appraisal of the above property in a restricted use report dated April 4, 2008. The effective date of value is March 28, 2008.

This report was prepared for PMC Group, Inc. its successors and/or assigns, and is intended only for their specified use. It may be distributed to the client's attorneys, accountants, advisors, investors, lenders, potential mortgage participants and rating agencies. It may not be distributed to or relied upon by other persons or entities.

This is a restricted use appraisal which is intended to comply with the reporting requirements set forth under Standards Rule 2-2(c) of the Uniform Standards of Professional Appraisal Practice for a Restricted Appraisal Report. As such, it presents no discussions of the data, reasoning, or analyses used in the appraisal process to develop the appraisers' opinion of value. Supporting documentation concerning the data, reasoning, and analyses is retained in the appraisers' file. The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated in this report.

MARKET VALUE AS IS

Based on the agreed to Scope of Work, and as outlined in the report, we have developed an opinion that the Market Value of the Fee Simple estate of the above property, subject to the assumptions and limiting conditions, certifications, extraordinary and hypothetical conditions, if any, and definitions, "As-Is" on March 28, 2008, was:

ONE MILLION TWO HUNDRED SEVENTY FIVE THOUSAND DOLLARS

\$1,275,000

LIQUIDATION VALUE – 6 MONTH MARKETING PERIOD

Based on the agreed to Scope of Work, and as outlined in the report, we have developed an opinion that the Liquidation Value of the Fee Simple estate of the above property, subject to the assumptions and limiting conditions, certifications, extraordinary and hypothetical conditions, if any, and definitions, "As-Is" on March 28, 2008, was:

NINE HUNDRED THOUSAND DOLLARS

\$900,000

The value opinion in this report is qualified by certain assumptions, limiting conditions, certifications, and definitions. We particularly call your attention to the extraordinary assumptions and hypothetical conditions listed below.

EXTRAORDINARY ASSUMPTIONS

For a definition of Extraordinary Assumptions please see the Glossary of Terms & Definitions.

We have relied upon the description of the interior of the improvements from the potential buyer's representative due to our exterior only inspection. The appraisers reserve the right to amend our value indication if any of the reported conditions, layout, and/or particular office and climate controlled storage build out is found to be inaccurate.

HYPOTHETICAL CONDITIONS

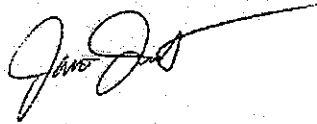
For a definition of Hypothetical Conditions please see the Glossary of Terms & Definitions.

This appraisal does not employ any hypothetical conditions.


This letter is invalid as an opinion of value if detached from the report, which contains the text, exhibits, and Addenda.

Respectfully submitted,

CUSHMAN & WAKEFIELD OF GEORGIA, INC.



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