

TheMattiace Company

Real Estate Development & Management

April 28, 2004

Mr. Rob Strickland
Furrow Auction Company
1022 Elm Street
Knoxville, TN 37921

Dear Rob:

On behalf of the Mattiace Company I wanted to personally thank you for the efforts made by you and your team on the recently concluded successful sale of the Hood Industrial property in Jackson, MS. As you are aware the property had been listed for some time with little interest. At over 1 million square feet of industrial space and 74 acres we knew it was going to take a targeted concerted effort to identify the potential prospects, overcome their objectives concerning the negative aspects of the property and get them to the auction. I'm glad to say that we achieved that goal. I was especially impressed with your ability to pursue local and regional targets on a personal relationship level while simultaneously putting together a comprehensive nationally targeted strategic marketing plan designed to expose the property to the widest possible audience. The amount of interest generated in the property in the period leading up to the sale gave us a very confident feeling going into auction day. Chuck Fisher is to be commended for his very thorough due diligence work and coordination work with Jack Lowery to ensure the success of this sale.

I would not hesitate to recommend Furrow Auction Company to any colleague or company considering the sale of an industrial or commercial property regardless of the size, complexity or location.

I look forward to working with you and your team again in the near future.

Regards,



Bob Flowers
Executive Vice President