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Robert Kurlender
Director of Capital Markets
Dalfen America Corp.
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RE: Main Street Distribution Center, Jacksonville, FL

To Whom It May Concern:

I recently represented Dalfen America Corp. (DAC) in the sale of a 240,000 square-foot Samsonite leased cross-dock facility located in Jacksonville, FL.

Robert Kurlender and his capital markets team demonstrated tremendous transparency, diligence and professionalism in working with us, which made this a smooth transaction. Throughout the process, DAC proved to be quick and thorough in responding to the seller's requests and consistently delivered as promised.

I look forward to working with Dalfen America Corp. again in the near future and would be pleased to act as a reference to any inquiring group.

Sincerely,

Mike Davis Executive Director

Capital Markets Group

cc: Michael Lerner