Friedlander

The Insurance Leader for Retailers, Wholesalers, Restaurants and Hotels in New York

August 13, 2008

Niot Investments Ltd. Simon Benattar 946 Lawrence Ave. East Don Mills, Ontario M3C 1R1

Dear Simon:

I want to thank you for your tremendous effort in negotiating our lease. Your results with the respect to terms, conditions, and rates, and options greatly exceeded my expectations. You left no stone unturned and treated me like a family member.

You have saved my firm a great deal of money and given us leverage with our landlord in the future. I have great respect for your knowledge and effectiveness and wouldn't hesitate to recommend you to anyone interested in hiring the best.

Sincerely,

Adam Friedlander

President