

Jonah Borris  
PO Box 15971  
Beverly Hills, CA 90219  
310.383-7180

May 22, 2008

To Whom This May Concern:

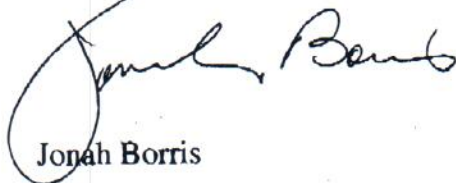
The purpose of this letter is to inform you that I have known Rafael Cohen for the past eight years. During that time he has represented me as both a buyer and a seller on numerous real estate transactions including single family houses as well as several apartment complexes. (Miller Drive, Ellsworth, Gramercy Place to name a few of the deals that he assisted me with that have totaled over \$5,000,000)

Mr. Cohen has been extremely professional and has a keen eye for real estate. He has always conducted himself with the utmost professionalism and is very persistent and knowledgeable. He is a pleasure to work with and I hope to continue to have him represent me for many years to come.

Feel free to contact me if you would like any additional information.

Many thanks.

Sincerely,



Jonah Borris

5/6/2004

Mr. Keramat Zaghi  
364 N. Vista St. Los Angeles. Ca 90036

To whom it may Concern,

I had the honor working with Rafael Cohen the owner of Rafael&Associates .

Around May of 2002, Rafael Cohen had offered me and My Partner Mr. Mashriky A Building for sale.

The Building was located at 220 S. Berendo St., Los Angeles Ca 90046.

The Listing Broker was Rafael and We Bought the building and closed on 9-11-2002.

Throughout the process of buying, Rafael proved to us that he is a real professional Broker. He was ethical, honest and very Knowledgeable about the process.

Acting as a dual agent, Rafael left a very good impression on us.

It was a great pleasure dealing with him and we look forward working together in the future.

Sincerely,

Keramat Zaghi



Date: 5/6/2004

Esther Katz  
Rafi Katz  
R&E Investments-323-937-3391  
5967 W. Third St # 307. Los Angeles Ca 90036

To Whom It May Concern,

This letter to serve as a recommendation letter for Rafael Cohen-Owner/Broker of Rafael & Associates.



Rafael represented us in the closing of two transactions. A property Located on 1220 S. Harvard Ave and a house at 121 N. Fuller Ave, Los Angeles Ca 90036

In both of those transactions Rafael expressed confidence, Wide Knowledge and honesty.

We find him to be an experienced, Real Estate Broker, Proficient in handling all business details Involving Real Estate Transaction.

Sincerely,

Rafi and Esther Katz.


*Batim Management Co.  
7250 W. Beverly Blvd., Suite 102  
Los Angeles, CA 90036  
(323)934-0505 Fax (323)934-0054*

May 6, 2004

To Whom It May Concern:

This letter is to certify that we have worked with Rafael Cohen of Rafael & Associates in the past. We have had only positive experiences with him, which included him selling us a building located at 2015 2<sup>nd</sup> Ave. The transaction was very honest and ran very smoothly, and we would definitely work with him in the future. The whole experience was very positive.

Sincerely,

  
Zvi and Lila Eilat  
The Management