

**Morra Investments
66 Deevale Road
Toronto, Ontario
M3M 1Z5**

October 6, 2006

Skyview Realty Ltd.
220 Duncan Mill Road
Suite 419
Toronto, Ontario
M3B 3J5

We would like to take this opportunity to thank you for your services regarding the sale of our property. We were very happy with your services and quick response to all matters that arose during the listing.

I look forward to working with Skyview in the near future and referring potential buyers and sellers to your company.

It was my pleasure to work with the team at Skyview. Thank you for the experience.

Sincerely,


Rocco Morra



DAVPART

July 5, 2006

Skyview Realty Ltd.
220 Duncan Mill Road, Suite 419
Toronto, ON M3B 3J5

Attention: Danny Iannuzziello

Dear Danny:

We appreciate your candid approach and sincerity in your information documents and discussions regarding our recent purchase in Oshawa. We noted your due diligence package was concise and well put together. We appreciated your assistance in the final negotiations and look forward to additional opportunities that may arise.

Thank you.

Yours truly,

DAVPART INC.

Per:


Mel Segal
General Manager

MS/bk

CACHET PROPERTY MANAGEMENT INC.
36 VALLEYFORD AVE
RICHMOND HILL, ON
L4C-0A7

June 15, 2005

Skyview Realty
220 Duncan Mill Rd.
Toronto, ON
M3B-3J5

Re: 360 Westwood Drive & 941 Simcoe Street

Dear Danny,

I would like to compliment your staff on the great job they did during the purchase of both properties last year. From the initial inspection, financing, engineering, appraisal and the final inspection your staff was very professional and worked in an organized and timely fashion. The due diligence package that was prepared was very accurate and detailed and is one of the best that I have seen in the industry.

Your network of contacts was instrumental in financing this deal and providing us with various solutions to the problems that we encountered. You were very knowledgeable and detailed in all aspects of the purchase process.

I hope we continue to close many deals and I will always recommend your services to others.

Sincerely,

A handwritten signature in black ink, appearing to read 'S. Ordanis', with a long horizontal flourish extending to the right.

Steven A. Ordanis



BLYTHWOOD
G R O U P I N C.

October 31, 2005

Mr. Danny Iannuzziello
Skyview Realty Ltd.
220 Duncan Mill Road
Suite #419
Toronto, Ontario
M3B 3J5

Dear Danny:

I wish to take this opportunity to thank you for the outstanding job you performed selling our Niagara Falls apartment buildings.

Your firm is thorough and accurate in preparing listing information, professional in presentation and honest in dealing with both vendors and purchasers.

Your contacts with financial institutions and experience in resolving financing issues is a great added bonus.

I would recommend your firm to my associates without hesitation.

Wishing you continued success.

Yours truly,

Robert P. Mills
President
Blythwood Group Inc.

WE had initially listed our apartment building with another Real Estate Broker for over 9 months and went through numerous showings and offers that fell through because the prospective buyers were not given the correct information about the existing mortgage to be assumed or the historic status of the building. All the offers came in various formats and most had to be signed back after a review by our lawyer. We then listed with Skyview Realty and the difference was like night and day. Our building was professionally marketed and shown and within a few months we received 2 good offers, and accepted the one that offered to assume the existing first mortgage and pay the balance in cash and \$25,000 worth of the buyer corporation's common shares. The closing proceeded smoothly and we are quite pleased with the professional service we received from Skyview Realty Ltd.

Yours truly

Pasadena Apartments



Al Dharsee

November 30, 2004

Skyview Realty Ltd.
220 Duncan Mills Road
Suite 419
Toronto, ON
M3B 3J5

Attention: Danny Iannuzziello

Re: Purchase of 157 Young Street, Hamilton, ON

Dear Danny,

I am delighted to write this letter and thank you and the Skyview Team for the great work you did in helping me to acquire the property in Hamilton. Right from the beginning when I viewed the property on your Web site to the final date of closing everyone at Skyview was extremely courteous and helpful. Their thoroughness in all aspects was outstanding and I was comfortable with everyone that I dealt with. All of the information that was supplied was done quickly and was always complete and accurate. That included the Due Diligence package which was outstanding.

This is the second time in the last few months that I have done business with Skyview and both experiences were very positive. I would recommend them to anyone who wants to buy a multi-unit residential property.

Good luck to you all and I look forward to working with you again soon.

Yours Sincerely,



Frank Lostracco

Robert

From: "Martin Aus" <maus@sbr-global.com>
To: <danny@accglobal.net>
Cc: <robert@skyviewrealty.com>
Sent: Friday, November 05, 2004 2:58 PM
Subject: Testamonial

November 5, 2004.

Danny Iannuzziello
Skyview Realty Ltd.
220 Duncan Mill Rd.
Suite 419
Toronto, ON M3B 3J5

Dear Danny:

I write this letter in thanks for your efforts with my purchase of 38 Lambton Avenue earlier this year. I am a first time apartment building buyer and appreciated the time you took to walk me through your methodology. Both you and your staff were responsive and willing to go the extra mile to keep me happy.

One of the best things I liked about dealing with Skyview Realty Ltd. was the fact that you specialized in apartment buildings in the size, location and price range I was interested in. It was also very helpful for you to provide assistance on financing, both the 1st and 2nd mortgages and explain the vendor buyback process to me.

I would definitely use Skyview Realty Ltd. and have already recommended your services to others in the market for medium sized apartment buildings.

Sincerely,

Martin J, Aus, Ph.D.
Program Manager
SBR International

11/8/04

June 21, 2004

Skyview Realty Ltd.
220 Duncan Mills Road
Suite 419
Toronto, ON
M3B 3J5

Dear Mr. Iannuzziello,

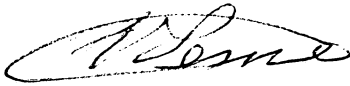
Re: Sale of 208-210 North Street, Stayner

It is with great pleasure that I write this letter to thank you and your Skyview Team for the work you did in selling my property in Stayner. I realize that it was difficult at times and there were many bumps in the road to the completion of the sale but you all showed a great deal of patience and we were able to have a successful completion. I am very thankful that we stuck with Skyview Realty.

You were very creative in the manner in which you put this deal together. There were various proposals that were made regarding the financing and you were able to explain each one so that we could sort them all out and come up with the one that would suit our requirements the best. Thanks to your patience and fortitude, we were able to come away with a deal that suited everyone.

We would have no hesitation in recommending Skyview Realty to anyone looking to sell their property.

Yours Truly,



Nick Iesue

Ted Wright
63 Caronport Cres.
Don Mills, Ontario
M3A 1H2
Telephone (416) 445 2267

July 22, 2004

Mr. Danny Iannuzziello
Skyview Realty Ltd.
220 Duncan Mills Rd. Suite 419
Toronto, Ontario M3B 3J5

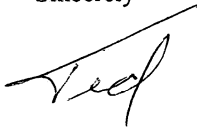
Dear Danny & Team

Just a note to say thanks for the professional way you and your team handled the sale of our investment properties. You anticipated the needs of not only the buyer and the seller, but also their lawyers so the transactions came together smoothly to everyone's satisfaction.

We were happy with the first sale you arranged and came back to your company for the second, more complex transaction. This too has been completed to our satisfaction.

Thanks again and good luck with your work in the community.

Sincerely

A handwritten signature in cursive script, appearing to read 'Ted', with a long horizontal line extending from the top of the signature.

E. S. (Ted) Wright

RANDY HOBAN
&
DENNIS LENZIN

July 16, 2004

Skyview Realty Inc.
220 Duncan Mill Road
Suite 419
Toronto, Ontario
M3B 3J5

Attention: Danny Iannuzzielo

Dear Danny:

I am writing to thank you for your assistance with our purchase of the apartment buildings Brantford.

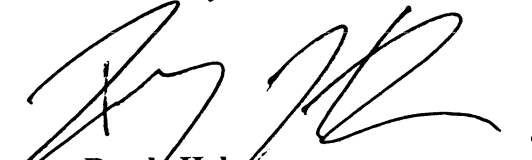
The service you provided was exceptional. We found your people at Skyview to be service oriented with a great deal of expertise in apartment building transactions.

The disclosure material was very extensive, beyond what we expected. Your assistance with structuring the financing was invaluable as was your assistance with the insurance. Your expertise in this type of transaction made the deal happen. As first time buyers of apartment buildings, your assistance was crucial to us.

Your mediation skills with the parties allowed all minor matters to be addressed amicably and allowed the whole transaction to proceed with good relations being maintained throughout between the parties.

Again I thank you and would highly recommend your services to both sellers and buyers of apartment buildings.

Yours truly,



Randy Hoban

16 Enzo Crescent, Uxbridge Ont. L9P 1M2
Phone – (Work) 905-852-3900 Phone – (Home) 905-852-4310

May 7, 2004

Skyview Realty Ltd.
220 Duncan Mills Road
Suite 419
Toronto, ON
M3B 3J5

Attention: Danny Iannuzziello

Re: Purchase of 1 Leslie Street, Brampton, ON

Dear Danny,

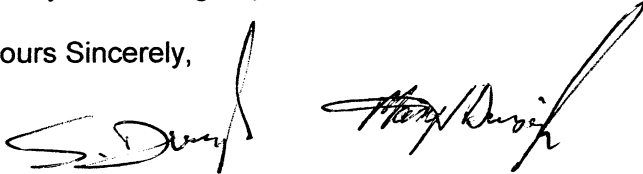
You have our sincere gratitude for the assistance Skyview Realty gave us in the acquisition of the property at 1 Leslie Street in Brampton. We are first time buyers of apartment buildings and were apprehensive about going into such a venture. You and the Skyview Team made us feel at ease with the whole process and with the big move that we were taking.

We came to your office some time ago looking for a property and you graciously took the time then to explain the processes involved in buying and owning an apartment building. You addressed all of our concerns then and answered any questions that came up throughout your buying process. You found the right building for us and we are very pleased with the outcome.

In every step of the way, from showing us the property, preparing the offer, reviewing the due diligence, inspecting the property, hiring the consultants, through to the closing, your team showed a great deal of professional determination and patience. Even after the deal was completed and I had questions regarding the property and the process, you were all there with the answers in a kind and courteous manner.

We are now looking for another investment property and will definitely be coming to Skyview Realty to fulfil that requirement. We have no hesitations in recommending you to anyone looking to purchase an apartment building.

Yours Sincerely,

The image shows two handwritten signatures in black ink. The signature on the left is 'Surinder Dusanj' and the signature on the right is 'Manjit Dusanj'. Both signatures are written in a cursive, flowing style.

Surinder Dusanj & Manjit Dusanj

June 4, 2004

Skyview Realty Ltd.
220 Duncan Mills Road
Suite 419
Toronto, ON
M3B 3J5

Dear Danny,

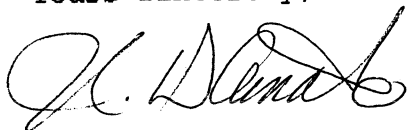
Re: Sale of 1 Leslie Street, Brampton, ON

I would like to thank you and the Skyview Team for the excellent work you did in the sale of my property at 1 Leslie St. in Brampton. I was concerned for my tenants and wanted to make sure that they were inconvenienced as little as possible. Also my husband and I wanted to be present at all showings but did not want to have to go to the building too often. Your team was able to satisfy both of these requirements very well and showed calm and courtesy in arranging the showings and performing them.

I was quite adamant in the price we wanted and you showed patience throughout and were able to get a figure that satisfied all parties. Even during some difficult periods, when we struggled at times, you persevered and came up with satisfactory solutions. I am now glad that we stuck with Skyview Realty.

I can tell you that we were very satisfied with the whole process and would highly recommend anyone wanting to sell a multi-unit residential property to go to Skyview Realty.

Yours Sincerely,



Nancy D'Amato



May 31, 2004

Skyview Realty Ltd.
220 Duncan Mills Road
Suite 419
Toronto, ON
M3B 3J5

Attention: Danny Iannuzziello

Re: Purchase of 176 Oxford Street, Hensall, ON

Dear Danny,

It has been a great pleasure to work with you and your Skyview team with the purchase, in Hensall, of the new acquisition to the Skyline Incorporated portfolio. We were very impressed with the procedures that you have in place to facilitate the sale - and in my case the purchase - of an apartment building.

From the very start in dealing with you and your team, we could tell that Skyview Realty was a professional organization that, although small, was very efficient in all aspects of the transaction. I have dealt with a number of real estate companies and can say that Skyview Realty Ltd. was the most organized and proficient that I have come across. I hope that we will be able to do business again in the future.

We would have no problems in recommending your services.

Yours Sincerely,
Skyline Incorporated

A handwritten signature in black ink, appearing to read "Jason Castellan", written in a cursive style.

Jason Castellan
Chief Executive Officer

Skyview Realty Ltd.
220 Duncan Mills Rd., Suite 419
Toronto, Ontario M3B 3J5

April 26, 2004

Attn: Mr. Danny Iannuzziello

Re: **Purchase of 48 Miller Park Avenue, Bradford**

Dear Danny,

I would like to thank you and your staff for the excellent assistance provided in my recent purchase of 48 Miller Park Avenue in Bradford.

Personally, I found you to be very professional, thorough and knowledgeable with all the details involved in the transaction. Your assistance in securing the financing was most welcome.

I will certainly recommend Skyview to anyone interested in purchasing a property and look forward to more business in the near future.

Thank you for everything,

A handwritten signature in cursive script, appearing to read "L. Liscio".

Lawrence Liscio

**46 Bluebell Cres.
Ancaster, Ontario
February 2nd, 2004**

**Danny Iannuzziello
Skyview Realty Ltd.
220 Duncan Mill Road. #419
Toronto, on M3B 3J5**

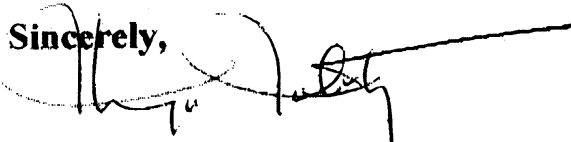
Dear Danny:

Sheila and I would like to take this opportunity to thank you and your staff for the manner in which you handled the sale of our property at 1254 Fennell Ave. E. ,Hamilton.

We appreciate your dedication to the process: timely reporting, promptness, and attention to detail.

We would be happy to recommend your services to anyone selling an apartment bulilding.

Sincerely,



Merv&Sheila Jobity.

*Parna Properties Limited
134 Dornie Road
Oakville, Ontario
L6J 4N6
(905) 842-1130*

January 26, 2004

Skyview Realty Ltd.
220 Duncan Mills Road
Suite 419
Toronto, ON
M3B 3J5

Attention: Danny Iannuzziello

Re: Sale of 101 King Street East, Dundas, ON

Dear Danny,

On behalf of PARNA Properties Limited, I want to thank you and the Skyview team for obtaining the results you did in a relatively short period of time. Throughout the entire process – from taking the listing, marketing the property, showing it to numerous clients, preparing & presenting the offer, to completing the deal and ensuring it closed successfully – I was impressed with the patience and attention to detail that you and your team showed. This was all done in order to complete the transaction, while still managing to satisfy all parties involved.

The price we received was greater than we had expected and was due in part to the great work done by Skyview Realty Ltd. The systems you have in place, which assists your whole sale process, are very impressive. The total exposure of my property through the internet, industry publications, personal selling, and direct client contact, to me, was one of the crucial steps in that process. It was obvious that the statement “Apartment Building Specialist” was very accurate.

Working with Skyview Realty and its team was a great pleasure and I hope that we are able to do it again in the future. I would be more than happy to recommend your services to anyone looking to buy or sell apartment buildings.

Yours Sincerely,



Mark Grunwald

January 26, 2004

Skyview Realty Ltd.
220 Duncan Mill Rd. Suite 419
Toronto ON M3B 3J5

Dear Mr. Danny Iannuzziello:

You have my sincere thanks for help me to acquire investment property in Hamilton. I am really impressed by your service and detail information. You and your team work very hard to make this transaction smoothly.

Even though this is my first purchase you help me out of all aspects including mortgage arrangement, appraisal and environmental site assessment. I am really happy with my new acquisition.

I would like to thank Mr. Robert Finlay who shows me the apartment first, and Emily who kept me touches with you all the time.

I'm grateful, Danny, for your all support and hard work. We had enjoyed your Christmas Gift.

I wish you and your team will have a busy and prosperous New Year. Thanks!

Cordially,

Para Viruthasalam.

-
-

1130564 Ontario Ltd
Marx Properties

Dear Danny

Debbie and I are writing to you today to thank you for your assistance in our purchase of 101 King St.E Dundas. We have done dozens of transactions in as many years but none in as orderly a fashion as this one. We must tell you that we were very impressed with your courteous and professional manner in aiding us from beginning to end with this purchase. We were especially grateful for the way you coordinated our arranging of financing considering we had such a quick closing .Helping us locate and procure insurance, appraisal, structural and environmental at a time where I was so very busy with my primary employment really eased the pressure of putting this deal together. We would also like to thank your office staff for their friendly and efficient manner. We would like you to know that we would recommend Sky view Realty to any one looking to purchase an apartment building. Everyone from the novice investor to the seasoned entrepenure would be serving themselves greatly if they worked with your company.

Thank you very much

Mark and Debbie Tataryn