

**ABELES
AND
HOFFMAN
P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

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June 19, 2006

Re: Mr. Jeff Gitt
1031-NNN Westwood Net Lease
8220 Delmar
St. Louis, MO 63124

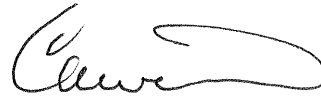
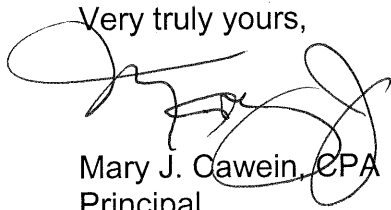
To Whom It May Concern:

Jeff Gitt has been an excellent firm client for several years. We prepare the business returns and personal joint returns for Jeff and his wife, and his partner in 1031-NNN Westwood Net Lease.

Jeff and the Gitt Family have been in the real estate market for approximately 35 years. He has a well established name in the real estate market in St. Louis, and has been involved in commercial real estate deals nationwide.

With Jeff's authorization, we would be happy to share any further information. Please contact our office if we can be of assistance.

Very truly yours,



Mary J. Cawein, CPA
Principal