Exhibit "B"

Church property acquisition analysis

11/15/2005

Date	School	Property	Appraised Value	Purchase Price	% over	\$ over
		Grace & Truth Chapel, Inc.	61,000	110,000	80	49,000
		Church of God of Prophecy	100,000	117,000	17	17,000
		Marshall Temple Church in Christ *	100,000	220,000	120	120,000
		United Pentecostal Church **	1,087,500	1,250,000	15	162,500
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^{*} Marshall Temple Church in Christ was included in an Eminent Domain case.

^{**} United Pentecostal Church included a Post-Closing Occupancy Agreement for two years.