

EXHIBIT P

ASSIGNMENT OF REAL ESTATE MORTGAGE

KNOW ALL MEN BY THESE PRESENTS: THAT WHEREAS

Desert Pine, LLC, sometimes known as Desert Palm, LLC, hereinafter referred to as ASSIGNOR, for and in consideration of the sum of TEN AND NO/100ths DOLLARS and other good and valuable consideration, receipt of which is hereby confessed and acknowledged from

Russell & Associates, LLC
200 Highland Avenue, Suite 304
Needham, MA 02492

hereinafter referred to as ASSIGNEE, does by these presents grant, bargain, sell, assign, transfer and set over unto the said ASSIGNEE all right, title and interest in and to that certain Mortgage or Deed of Trust or Security Deed (the "Security Instrument") bearing the date of September 29, 2006 made and executed by

Link Development, LLC

which said Security Instrument was recorded on October 10, 2006 as Document # 472371 in the office of the County Clerk and Recorder of **ESSEX COUNTY SOUTH DISTRICT REGISTRY OF DEEDS DISTRICT OF THE LAND COURT** in Certificate of Title # 80033, and which Security Instrument covers property described as:

(AS SET FORTH ON RECORDED MORTGAGE OR DEED OF TRUST OR SECURITY DEED)

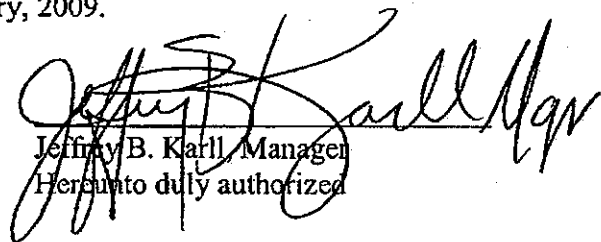
Property Address: Off Route 1 and Lynn Fells Pkwy at Sanders Drive, 1-12 Denise Drive at Diamond Drive, Saugus, Massachusetts (plan no. 15302-A)

Loan Amount: \$2,000,000.00

Together with the Note or Notes therein described or referred to, the money due and to become due thereon with interest, and all rights accrued or to accrue under said Security Instrument herewith assigns without recourse in any event said mortgage.

IN WITNESS WHEREOF, the said DESERT PINE, LLC has caused its corporate seal to be hereto affixed and these presents to be signed in its name and behalf by Jeffrey B. Karll, Manager of Desert Pine, LLC, this 26th day of February, 2009.

Witness my hand and seal this 26th day of February, 2009.


Jeffrey B. Karll, Manager
Hereunto duly authorized



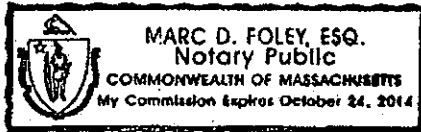
496296 (80033) Btch:252350
Southern Essex District Registry
2/26/2009 12:14 PM ASGT Pg: 1/3

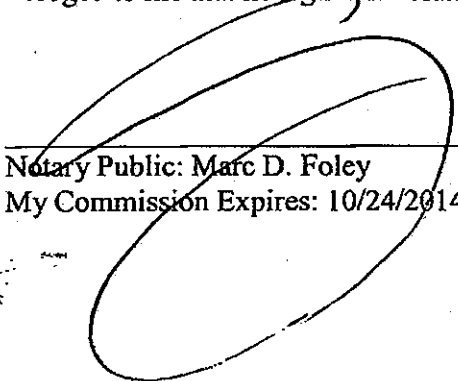
COMMONWEALTH OF MASSACHUSETTS

Suffolk, ss

February 26, 2009

On this 26th day of February, 2009, before me, the undersigned notary public, personally appeared Jeffrey B. Karll, Manager, proved to me through satisfactory evidence of identification which was a Massachusetts Driver's License, to be the person whose name is signed on the proceeding or attached document, and acknowledged to me that he signed it voluntarily for its stated purpose.




Notary Public: Marc D. Foley
My Commission Expires: 10/24/2014

