

Exhibit M

Affidavit of William Ross

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

216 JAMAICA AVENUE, LLC,)	CASE NO. 1:06CV1288
)	
Plaintiff,)	JUDGE CHRISTOPHER A. BOYKO
)	
v.)	
)	
S & R PLAYHOUSE REALTY CO.,)	AFFIDAVIT OF WILLIAM ROSS
)	
Defendant.)	
)	
STATE OF OHIO)	
)	
ss.: COUNTY OF CUYAHOGA)	

William Ross, being duly sworn, deposes and says:

1. I am a resident of the State of Ohio and am competent to testify in a court of law. I am Vice President for Forest City Enterprise's Commercial business. I am personally knowledgeable about the finances of the Halle Office Building and the real estate that is the subject of this action while the subject property has been leased by S&R Playhouse Realty Company.

2. The Halle Office Building, which is the subject of this action, has suffered a net negative cash flow in every year since at least 2002. The net cash flow for the Halle Office building over the past four years has been as follows. In 2002: (\$1,482,458); 2003: (\$867,235); 2004: (\$1,552,055); and for 2005: (\$4,671,743).

3. The projected negative cash flow for 2006 is (\$7,182,747).

4. The projected negative cash flow for 2007 is (\$846,487).

FURTHER AFFIANT SAYETH NAUGHT.

Sworn to before me this
11th day of October, 2006

Cynthia L. Cain
Notary Public



William Ross

CYNTHIA L. CAIN
Notary Public - State of Ohio - Lorain County
My Commission Expires October 17, 2010.