



Jack Resnick & Sons
Owners & Builders Since 1928

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March 21, 2008

Mr. Keith Hayman
Goodman-Gable-Gould/Adjusters International
420 Lexington Avenue, Suite 312
New York, New York 10170

Dear Keith,

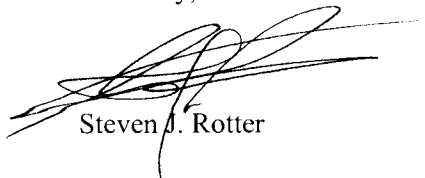
I wanted to take a moment to thank you and your team at Goodman-Gable-Gould/Adjusters International, along with your accounting consultants at Rollins Accounting, for all of your assistance on our property damage claims during the last 7-8 years, since our 9-11 damages.

With a portfolio as large as ours it is inevitable that at times our properties will sustain a variety of losses. After a boiler explosion, pipe breaks, a builder's risk fire, an MTA construction (wrap up) loss, and after the terrorist attacks in 2001 GGG/AI and Rollins Accounting have been of great help to us with your knowledge, proficiency, and ability to successfully negotiate through policy and scope issues on all claim aspects.

Most recently, you, Tony D'Amico, Phil Davidson, and Roger Septoff were successful in your pursuit of a reasonable settlement after our unique physical damage issue on West Chambers Street. Unfortunately our carrier (Lexington/AIG) was not willing initially to pay the required amount to place the building back to it original condition however you and your team, devised creative solutions and leveraged your positive rapport with certain executives at Lexington, allowing us to bring this issue to an equitable resolution. This is just one of many complex issues you have concluded in good fashion on our behalf over the years.

Certainly we wish not to sustain any additional losses, yet, we at least know where to turn when such incidents do take place. Should the need arise please feel free to use us a reference in the future. Thank you.

Sincerely,



Steven J. Rotter