Brown Harris Stevens

Established 1873

George Skintej Property Manager/Assistant Vice President Direct Dial 212-508-7299 Direct Fax: 212-508-7629

December 22, 2009

Mr. Joseph Stropoli G.S. Dunham 25-70 Ulmer Street College Point, NY 11354

Re: 910 Park Avenue Inc.

Dear Mr. Stropoli:

I wanted to personally thank you for the wonderful work your firm has performed at 910 Park Avenue, New York City. The uneven heating that we have experienced through the years appears to be balanced and there was no need to change steam traps in the individual apartments. The new system has also eliminated the banging sound in the pipes. Although it is a little early to tell, it appears that we have some savings in our fuel consumption as well.

Your invaluable expertise and effective execution of the work has brought peace of mind to the Board of Directors and all shareholders.

Sincerely

George Skintej

Property Manager

GS/kj