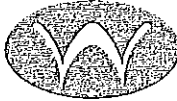


REAL ESTATE MANAGEMENT •



• INSURANCE SERVICES

**ALEXANDER WOLF & COMPANY, INC.**

Providing Service for More Than Forty Years

Please direct all communication  
to our Corporate Headquarters

One Dupont Street, Suite 200  
Plainview, NY 11803  
Tel: 516.349.0540  
Fax: 516.349.7751

Legal Dept Fax:  
516.719.0096

**840 OWNERS, LTD  
840 SHORE ROAD  
LONG BEACH, NEW YORK 11561**

January 13, 2009

Mr. William Giugliano  
Vice President-Commercial Sales  
Kelly Window Systems, Inc.  
460 Smith Street  
Farmingdale, New York 11735

Dear Bill,

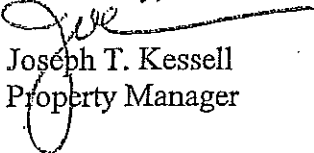
On behalf of the entire building, I want to take this opportunity to thank you and the entire crew for the wonderful job Kelly Windows did in replacing all the windows in the building (72 apartments).

The experience, both from a management point of view, and the direct contact with the individual shareholders could have not been more pleasant.

Whenever there was a question or concern, both before, during and after the contract was completed, there was always someone there from Kelly Windows to explain the situation. The crew assigned to our building could not have been more courteous to all the residents. They always bent over backwards to accommodate anyone's individual situation or needs.

There is no question in my mind that I will always recommend Kelly Window Systems for my next window project.

Yours truly,

  
Joseph T. Kessell  
Property Manager