

Classic Restoration Corp.

Construction Managers and General Contractors
540 Nepperhan Avenue C-50
Yonkers, New York 10701
914-375-7063

6 March 2009

Heights Real Estate Company
369 East 62nd Street
New York, NY 10065

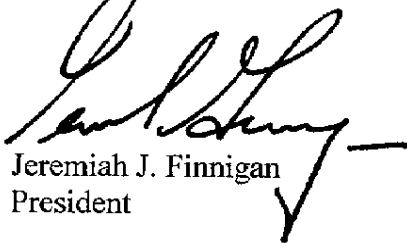
To Whom It May Concern:

I have been asked by your Building Management team to write a letter expressing my assessment of being a tenant in 540 Nepperhan Avenue.

I have been in the building for four years and find tenant services to be commensurate with any first class office building we have been in prior to this one. Security and security concerns are well addressed. Heat and other building services are well provided and maintained. On site managers visit regularly, are well situated in the building, and are responsive to requests for repairs or service.

I have given Building Management Carte Blanche to show our space to perspective tenants, We have recommended the building to clients and associates for their own space requirements, and look forward to remaining in the building for many years to come.

Respectfully yours,



Jeremiah J. Finnigan
President