Owen Kane Holdings, Inc.

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June 11, 2002 103320 Via Fax # (212)943-4641

Teresa Elman Property Manager The Otto Gerdau Co. 82 Wall Street New York, NY 10005

Dear Teresa,

This is a short note to let you know how well the window installation process went for us.

Mike and his staff were most accommodating and they were all gentlemen.

Obviously, we were not happy to have to dismantle our office and basically shut down for a day, but these fellows came in and did the job quickly and kept the noise and confusion down to a minimum.

I hope you will pass my thanks on to them.

Thank you very much.

Vegetruly yours,

Philip F. Jacobus

President

PFJ: mg