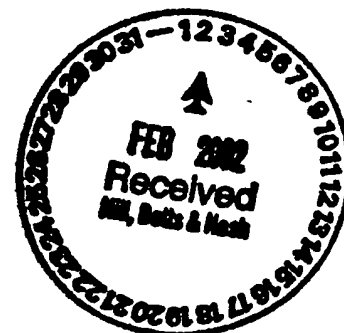


United Restoration Services Inc.

Property Damage Restorers



February 1, 2002

Mr. Mark Jaffe
B. Jaffe Real Estate Company
88 West Broadway
New York, New York 10007

Re: 84-88 West Broadway
New York, NY

Dear Mr. Jaffe:

As per our discussion of January 31st, enclosed please find the back-up documentation which we discussed.

We are submitting to you the invoice which we received from G & G Duct Cleaning & Rust Proofing, Inc. and Remco Maintenance Corporation. We are also sending you copies of our sign-in sheets. For your convenience, we enclose two copies of all documents.

Please note that the ones highlighted in yellow do not apply to B. Jaffe. They represent contents in tenants apartments.

If you have any questions, please do not hesitate to call.

Very truly yours,

UNITED RESTORATION SERVICES, INC.

David S. Weistrop
David S. Weistrop, CEO

DSW/cl
Enclosures