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September 29, 2001

ATC Associates Inc.
 104 East 25th Street
 New York, NY 10010
 Attn: Mr. Fred Burkhardt

Re: Report of TEM Analysis

Dear Mr. Burkhardt:

Following are the results of transmission electron microscopy (TEM) analysis of air samples from our Group No. 5579:

Client: Not supplied
 Project Name: 40 Rector Street, NY, NY
 Location: Floors 6, 7, 3, 4, 11, 2, 1/ Lobby
 Samples received: 09/29/01

These results will confirm and document the data transmitted today to your office. The analyses were performed in strict conformance with the methodology of the AHERA Final Rule (CFR October 30, 1987) for clearance of abatement sites. As indicated on the attached Summary Results sheet, less than 70 asbestos structures per mm² was detected in all of the twenty-nine environmental samples submitted from the site. Nuclepore TEM cassettes, Lot No. 98307617, were used.

Results reported as Struct/cc are a function of air volume collected in the field and are, as such, not verifiable by this laboratory. This report may be reproduced only in its entirety and not without prior permission of this laboratory. If post-abatement inside samples pass, the response action may be considered to have been completed. The analyses were supervised by Dr. Michael A. Gorycki, Director of Electron Microscopy.

We are pleased to note that our TEM lab has received full accreditation from NVLAP, as is currently required for recognized analysis of TEM air samples for AHERA projects, and also approval under the NY State DOH ELAP program. These analyses were performed by ATC d/b/a ATC Associates Inc. Please contact me regarding any questions relating to these materials.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Michael A. Gorycki', is written over the typed name.

Michael A. Gorycki, Ph.D.
 Director of Electron Microscopy