

GHP Office Realty
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January 19, 2010

Mr. James Summa
Kings Capital Construction
119 Nepperhan Ave
Elmsford, NY 10523

Mr. Summa:

On behalf of GHP Office Realty, I would like to express our appreciation to Kings Capital Construction, LLC for your dedication and success on recent projects that you have completed for us. We are very pleased with how professionally the jobs were handled and that experienced supervision was always present. The quality of the workmanship was proficient on all projects.

GHP Office Realty is proud of the dedication and hard work you put forward to make these projects a success, thus enabling the early occupancy for the tenants. The enthusiasm and commitment to quality was well demonstrated, as these were intensive projects with complex details and aggressive schedules.

We look forward to working with you on future projects and are pleased to recommend you on your work performance.

Sincerely,



Michael Cinicolo
Vice President of Property Management