

**DELBELLO DONNELLAN WEINGARTEN
WISE & WIEDERKEHR, LLP**

COUNSELLORS AT LAW

THE GATEWAY BUILDING
ONE NORTH LEXINGTON AVENUE
WHITE PLAINS, NEW YORK 10601

(914) 681-0200

FACSIMILE (914) 684-0288

THOMAS R. BEIRNE
BRIAN T. BELOWICH^o
ANN FARRISSEY CARLSON^o
DARIUS P. CHAFIZADEH
ALFRED B. DELBELLO
ALFRED E. DONNELLAN†
JANET J. GIRIST
FRANK J. HAUPEL
ROBERT HERMANN
PAUL L. MARX†
FAITH G. MILLER
PATRICK M. REILLY
JAMES J. SULLIVAN
BRADLEY D. WANK*
MARK P. WEINGARTEN^o
LEE S. WIEDERKEHR
PETER J. WISE, AICP †

JACOB E. AMIR
STEFANIE A. BASHAR^o
DANA B. HOFFMAN
JENNIFER M. JACIMAN^o
JENNIFER A. LOFARO^o
SUSAN CURRIE MOREHOUSE
BIANCA L. RESMINI^o
MICHAEL J. SCHWARZ^o
DANIEL G. WALSH
EVAN WIEDERKEHR
KRISTEN KELLEY WILSON^o
HEIDI WINSLOW

ANDREW J. BALINT
RICHARD BEMPORAD
GERALD K. GEIST
BRANDON R. SALL*
ELIOT M. SCHUMAN
DAVID R. SELZNICK & Co., LLP

COUNSEL

^oMEMBER OF NY & CT BARS
†MEMBER OF NY & NJ BARS
*MEMBER OF NY & DC BARS
▲MEMBER OF NY, CT & NJ BARS
▼MEMBER OF NY, NJ & MA BARS
■MEMBER OF NY & FL BARS
★MEMBER OF NY, NJ, CT & FL BARS

February 4, 2010

Mr. Robert M. Kohn
Mr. Daniel G. Hayes
Principals
Eastview Realty Advisors LLC
13295 60th Street South
Wellington, Florida 33449

Gentlemen:

I have known each of you for a number of years and as a result of our work together in New York and I am pleased to provide you with this testimonial.

Our firm maintains an active practice in a number of areas including real estate development, land use, zoning and environmental law. We represent some of the most prominent developers in Westchester County and the Hudson Valley. Our attorneys have for decades served as their advocates in every forum, whether municipal, state, or federal, working on the most challenging and complex projects that shape our communities.

You know that I have served as the Lieutenant Governor of New York, and in other elected capacities over the years, which has enabled me to counsel our clients with practical advice while working within complex regulatory systems.

We have worked directly with you on your construction and financing of the first new office building in Westchester County in many years, your affordable housing and lease-to-own home program, and on your presentations to cities and agencies, banks and investors, and the public at large.

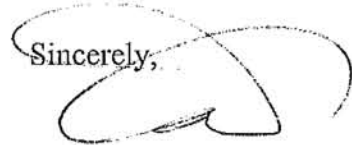
In the most complex matter, a Type-2 Brownfield site on the Hudson River, I personally worked with each of you on the acquisition, financing and refinancing, conceptual site planning, environmental remediation, and attendant compliance and regulatory matters for what became a \$ 100 million land development plan.

Mr. Robert M. Kohn and
Mr. Daniel G. Hayes
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Throughout I have come to expect hard work and judicious and vigorous attention to detail from each of you. You have taken on challenging and difficult projects where the opportunities require resourcefulness and ingenuity to succeed and have brought to bear a full range of vision and skills that demonstrate your ability both to work at ground level and to plan at the highest level. I also have great respect for your personal integrity and commitment to fair dealing in business.

If you should require a reference, please feel free to have your clients call me directly should they have any questions about your talents and achievements.

Sincerely,

A handwritten signature in black ink, appearing to read 'ALFRED B. DELBELLO', with a large, stylized flourish that loops back over the word 'Sincerely,'.

ALFRED B. DELBELLO