

VERNON & GINSBURG, LLP

261 MADISON AVENUE

NEW YORK, NEW YORK 10016

TELEPHONE
(212) 949-7300

TELECOPIER
(212) 697-4432

March 4, 2004

Claude Simon
VRTX, Inc.
1101 Mt. Vernon Rd
Soperton, GA 30457

RE: Transfers of Units 2, 4, 6 and 7

Dear Claude:

With respect to the referenced transfers, enclosed are various documents which need your signature.

Documents in our file show that you were the Secretary of 160 Madison Avenue Owners Corporation. We assume that has not changed.

Unit #2

Enclosed is the stock certificate for this unit. Please sign as secretary-treasurer and send us back a copy of the signed certificate for inclusion in a closing statement which shall follow shortly.

Units ## 4, 6 & 7

Acceptance of Assignment & Assumption of Proprietary Lease - sign and notarize.
Assignment of Limited Partnership Interest & Acceptance - Sign and notarize.
Combined Real Estate Transfer Tax Return (NYS) (do not enter transfer date) - Sign.
NYC RPT - Sign and notarize (do not enter date for date of transfer).
Affidavit in Lieu of Registration Statement - sign & notarize.
Stock Certificate - Sign.

Also enclosed, for your information only, are copies of the Assignments of Proprietary Lease and Consents to Assignment. I have stamped these as "COPY" to avoid any confusion. We are holding the signed stock powers.

All of the above documents should be signed as described above and returned to us. However, if you wish, you can keep the stock certificates but in that event, please forward us copies.

Upon receipt, we will file the tax forms with the appropriate agencies and prepare the closing statements for these transactions.

Very truly yours,

VERNON & GINSBURG, LLP



LUCY LEVY
Senior Paralegal

LL:DL
enclosures as stated

ASSIGNMENT OF PROPRIETARY LEASE

KNOW THAT, JOHN SIMON, [collectively] Assignors, in consideration of the sum of ONE (\$1.00) DOLLAR paid by CLAUDE SIMON

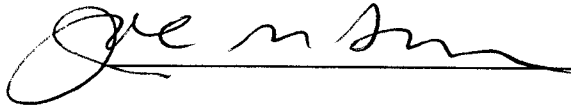
[collectively] Assignee, and for other good and valuable consideration, does hereby assign unto Assignee his one-third interest in a certain lease (the "Lease") made by 160 Madison Avenue Owners Corp.

("Lessor Corporation") with Assignors, or their predecessor in interest, dated July 1, 1984 for 6th Floor in Premises 160 Madison Avenue, New York, New York 10016

TO HAVE AND TO HOLD the same unto Assignee, his personal representatives and assigns, from and after February 13, 2004, for all the rest of the term of the Lease, or any renewals or extensions thereof, and subject to the covenants, conditions and limitations therein contained.

Subject to the trust fund provisions of Section Thirteen of the Lien Law. Assignor represents to Assignees and to Lessor Corporation that (1) there are no claims, security interests or liens against the Lease or the shares allocated to said Apartment, (2) Assignor has full right and authority to assign the Lease and shares, (3) there are no unsatisfied judgments, tax liens or undischarged bankruptcy proceedings either of record or outstanding against Assignor, and (4) there are no filed mechanic's liens for work performed, within the Apartment or materials supplied on account of such work.

IN WITNESS WHEREOF, Assignor has executed this Assignment on February 13, 2004.

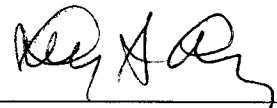


STATE OF NEW YORK)

ss.:

COUNTY OF NEW YORK)

On the 13 day of February 2004 before me personally came John Simon to me known and known to me to be the individuals described in and who executed the foregoing instrument, and who duly acknowledged to me that they executed the same.



NOTARY PUBLIC
LUCY H. LEVY
Notary Public, State of New York
No. 31-4950940
Qualified in New York County
Commission Expires May 8, 2007

CONSENT TO ASSIGNMENT

TO: Claude Simon
c/o Vernon & Ginsburg, LLP
261 Madison Avenue, 26th Floor
New York, New York 10016

Dated:
Unit: 6
Address: 160 Madison Avenue
New York, New York 10016


IT IS HEREBY CERTIFIED that pursuant to Article V,2(c) of the Certificate of Limited Partnership, dated as of December 1, 1983, consent has been granted by the undersigned as General Partner of the Limited Partnership, and as owner and Lessor of the of the building at 160 Madison Avenue, New York, New York ("Building") to the assignment by John Simon (Assignor) to Claude Simon (Assignee) of the following interests:

- (i) Assignor's 4.13% interest in the Limited Partnership Allocated to Unit 6 of the Building;
- (ii) Assignor's 1/3 interest, as tenant in common, in 45 shares of stock of the General Partner allocated to Unit 6; and
- (iii) Assignor's 1/3 interest in the proprietary lease between the undersigned as Lessor and John Simon and Claude Simon as Lessees, covering Unit 6 of the Building.

Such consent has been given in writing by a majority of the now authorized number of directors of the corporation or by duly adopted resolution by its Board of Directors at a meeting duly held.

IT IS FURTHER CERTIFIED that all rent, maintenance or other charges due under the proprietary lease have been paid up to and including _____, 2004.

160 MADISON AVENUE OWNERS
CORPORATION, General Partner and Lessor

By: 
John Simon, Vice-President

CONSENT TO ASSIGNMENT

TO: Claude Simon
c/o Vernon & Ginsburg, LLP
261 Madison Avenue, 26th Floor
New York, New York 10016

Dated:
Unit: 7
Address: 160 Madison Avenue
New York, New York 10016

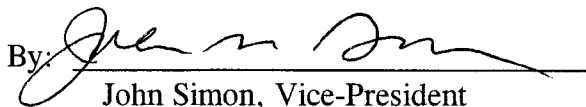
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- (i) Assignor's 4.13% interest in the Limited Partnership Allocated to Unit 7 of the Building;
- (ii) Assignor's 1/3 interest, as tenant in common, in 45 shares of stock of the General Partner allocated to Unit 7; and
- (iii) Assignor's 1/3 interest in the proprietary lease between the undersigned as Lessor and John Simon and Claude Simon covering Unit 7 of the Building.

Such consent has been given in writing by a majority of the now authorized number of directors of the corporation or by duly adopted resolution by its Board of Directors at a meeting duly held.

IT IS FURTHER CERTIFIED that all rent, maintenance or other charges due under the proprietary lease have been paid up to and including _____, 2004.

160 MADISON AVENUE OWNERS
CORPORATION, General Partner and Lessor

By: 
John Simon, Vice-President

CONSENT TO ASSIGNMENT

TO: Claude Simon
c/o Vernon & Ginsburg, LLP
261 Madison Avenue, 26th Floor
New York, New York 10016

Dated:
Unit: 4
Address: 160 Madison Avenue
New York, New York 10016

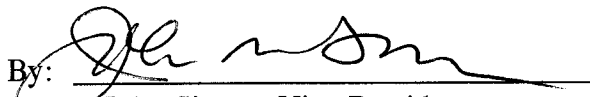
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- (i) Assignor's 12.5% interest in the Limited Partnership Allocated to Unit 4 of the Building;
- (ii) Assignor's interest in 45 shares of stock of the General Partner allocated to Unit 4; and
- (iii) Assignor's interest in the proprietary lease between the undersigned as Lessor and John Simon as Lessee, covering Unit 4 of the Building.

Such consent has been given in writing by a majority of the now authorized number of directors of the corporation or by duly adopted resolution by its Board of Directors at a meeting duly held.

IT IS FURTHER CERTIFIED that all rent, maintenance or other charges due under the proprietary lease have been paid up to and including _____, 2004.

160 MADISON AVENUE OWNERS
CORPORATION, General Partner and Lessor

By: 
John Simon, Vice-President

ASSIGNMENT OF PROPRIETARY LEASE

KNOW THAT, JOHN SIMON, [collectively] Assignors, in consideration of the sum of ONE (\$1.00) DOLLAR paid by CLAUDE SIMON [collectively] Assignee, and for other good and valuable consideration, does hereby assign unto Assignee his one-third interest in a certain lease (the "Lease") made by 160 Madison Avenue Owners Corp.

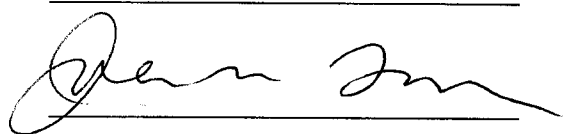
("Lessor Corporation") with Assignors, or their predecessor in interest, dated July 1, 1984 for 7th Floor in Premises 160 Madison Avenue, New York, New York 10016

TO HAVE AND TO HOLD the same unto Assignee, his personal representatives and assigns, from and after February 13, 2004 for all the rest of the term of the Lease, or any renewals or extensions thereof, and subject to the covenants, conditions and limitations therein contained.

Subject to the trust fund provisions of Section Thirteen of the Lien Law.

Assignor represents to Assignees and to Lessor Corporation that (1) there are no claims, security interests or liens against the Lease or the shares allocated to said Apartment, (2) Assignor has full right and authority to assign the Lease and shares, (3) there are no unsatisfied judgments, tax liens or undischarged bankruptcy proceedings either of record or outstanding against Assignor, and (4) there are no filed mechanic's liens for work performed, within the Apartment or materials supplied on account of such work.

IN WITNESS WHEREOF, Assignor has executed this Assignment on February 13, 2004.





STATE OF NEW YORK)

ss.:

COUNTY OF NEW YORK)

On the 13th day of February, 2004 before me personally came John Simon to me known and known to me to be the individuals described in and who executed the foregoing instrument, and who duly acknowledged to me that they executed the same.



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LUCY H. LEVY
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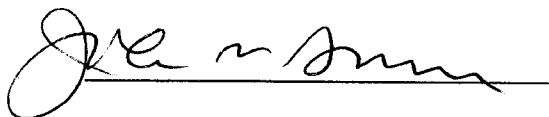
("Lessor Corporation") with Assignors, or their predecessor in interest, dated July 1, 1984 for 4th Floor in Premises 160 Madison Avenue, New York, New York 10016

TO HAVE AND TO HOLD the same unto Assignee, his personal representatives and assigns, from and February 13, 2004 for all the rest of the term of the Lease, or any renewals or extensions thereof, and subject to the covenants, conditions and limitations therein contained.

Subject to the trust fund provisions of Section Thirteen of the Lien Law.

Assignor represents to Assignees and to Lessor Corporation that (1) there are no claims, security interests or liens against the Lease or the shares allocated to said Apartment, (2) Assignor has full right and authority to assign the Lease and shares, (3) there are no unsatisfied judgments, tax liens or undischarged bankruptcy proceedings either of record or outstanding against Assignor, and (4) there are no filed mechanic's liens for work performed, within the Apartment or materials supplied on account of such work.

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