

ARTHUR LANGER CPA

June 16, 2011

John B. Carella

Vice President

Interinvest National Bank

1 Rockefeller Plaza, Suite 400

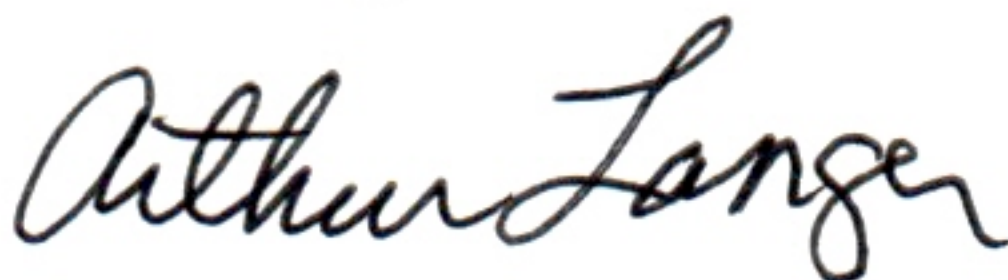
New York, NY 10020-2002

Dear John,

I am writing to inform you at your request certain information regarding Mr. Claude Simon's personal income tax return for 2010. Mr. Simon's return is on extension, however when filed I will be including in Mr. Simon's return an amount of \$208,676 as gross rents for his rental property at 160 Madison Avenue, New York, NY 10016. This information will be included on schedule E and will have certain related expenses deducted as is appropriate.

Please let me know if you have any further questions.

Sincerely,

A handwritten signature in cursive script that reads "Arthur Langer".

Arthur Langer CPA