

**VERNON & GINSBURG, LLP**

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May 27, 2011

Tal Golomb  
Fried, Frank, Harris, Shriver & Jacobson, LLP  
One New York Plaza  
New York, New York 10004  
Hand Delivery


RE: 160 Madison Avenue

Dear Tal:

Enclosed are two fully executed copies of the Purchase and Sale Agreement which I dated May 23, 2011 as discussed. Also enclosed is one counterpart copy of the side letter which I have also dated May 23, 2011.

Very truly yours,

VERNON & GINSBURG, LLP

  
\_\_\_\_\_  
LUCY LEVY  
Senior Paralegal

LL:DL

enclosures

cc: 160 Madison Ave. Owners Corp. (via email)  
Darryl M. Vernon