

**160 MADISON AVENUE OWNERS CORPORATION**  
160 MADISON AVENUE / NEW YORK, NY 10016 / 212 889-3400

May 16, 2012

Dr. Manocher M. Mehrfar  
8 Cove Lane  
Kings Point, NY 11024

Dear Dr. Mehrfar:

I recently passed by a building at 11 East 30<sup>th</sup> Street where The Persian Grill is located and a little research led me to yourself. Hopefully, you are the correct party and the owner of 11 East 30<sup>th</sup> Street.

I am the owner of 160 Madison Avenue which has recently sold and we are looking to acquire a like-kind property for a 1031 tax exchange. I thought it would be best to contact you "the old fashioned way" via U.S. mail, rather than invade your privacy with calls to your home or office. As an owner, I know how frustrating those calls can be.

If you are considering the sale of your building or wish to discuss it further with me, please contact me. I am not a broker. I am a principle interested in making a cash purchase.

Sincerely,



Claude Simon  
160 Madison Avenue Owners' Corp  
7<sup>th</sup> Floor  
160 Madison Avenue  
New York, NY 10016  
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