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July 24, 2003

Planning Board, Town of New Windsor
555 Union Avenue
New Windsor, New York 12553

RE: Subdivision application of Highview Estates of Orange County, Inc.
Section 52, Block 1, Lot 42

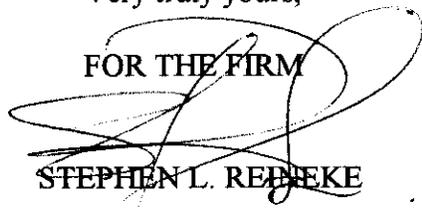
Dear Members of the Board:

I am writing to confirm that Highview Estates of Orange County, Inc. is the record owner of a parcel of land described in the annexed deed, which property was originally part of a larger parcel encompassed in what at the time was known as tax map Section 52, Block 1, Lot 42 of the Town of New Windsor.

The purpose of this letter is to confirm for the Board ownership of the property and I am forwarding this letter knowing that the Board will rely upon the truth of same with respect to the subdivision application being made by Highview Estates.

Very truly yours,

FOR THE FIRM


STEPHEN L. REINEKE

SLR/lma

Enclosures

cc.: Andrew S. Krieger, Esq.

Highview Estates of Orange County, Inc.

7/12/04
Have to Andy Krieger