



Harter Secrest & Emery LLP

ATTORNEYS AND COUNSELORS

WWW.HSELAW.COM

August 7, 2007

To Whom It May Concern

Re: S& W Redevelopment of North America
Reference

Dear Sirs:

I am an environmental attorney with Harter Secrest & Emery LLP, a New York State regional law firm with offices in Rochester, Albany and Buffalo, New York. I am managing partner of HSE's Buffalo office.

Our office has worked with S&W Redevelopment of North America for a number of years on issues related to brownfields and brownfields redevelopment. Based on my own personal experience, I know that S&W has taken responsibility and ownership of some brownfield sites that were complicated; legally, financially and technically. I have been impressed by the tenacity and creativity they have applied to getting these brownfields cleaned up and back on the tax rolls. Frankly, I am aware of very few companies that have the command of NYS policies, rules and regulations that S&W has or the talents S&W has exhibited in successfully navigating projects through the New York State Brownfields Cleanup Program. Of the Certificates of Completion issued by New York State for Brownfields in 2006 almost a third were for S&W projects. That result alone speaks volumes about the expertise of S&W.

Please contact me if I can be of any further assistance.

Very truly yours,

Harter Secrest & Emery LLP

Craig A. Slater
Partner

DIRECT DIAL: (716) 845-4223
E-MAIL: CSLATER@HSELAW.COM

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