



GREEN · SEIFTER
ATTORNEYS, PLLC

110 WEST FAYETTE STREET · ONE LINCOLN CENTER · SUITE 900 · SYRACUSE NEW YORK 13202 · P 315 422 1391 · F 315 422 3549♦
194 WASHINGTON AVENUE · SUITE 315 · ALBANY NEW YORK 12210 · P 518 689 3570 · F 518 689 3571♦

MICHAEL J. BALANOFF
LAURENCE G. BOUSQUET
PHILIP S. BOUSQUET
MAUREEN O. HELMER
WILLIAM S. HELMER
DAVID A. HOLSTEIN †
VIRGINIA A. HOVEMAN *
TIMOTHY M. LYNN
KEVIN R. MCAULIFFE **
SHARON A. MCAULIFFE
STEVEN A. PAQUETTE
PAUL M. PREDMORE
LOWELL A. SEIFTER †
THOMAS E. TAYLOR ***
JOHN L. VALENTINO
ROBERT K. WEILER
HARRISON V. WILLIAMS, JR.
KIMBERLY M. ZIMMER ††

October 31, 2007

Mr. David Stoner
S&W Redevelopment of North America,
430 E. Genesee Street, Suite 401
Syracuse, New York, 13202

Re: Brownfield Cleanup Program

Dear David:

It has been a pleasure working side by side with S&W Redevelopment of North America on several brownfield redevelopment projects around New York State. SWRNA's expertise in the Brownfield Cleanup Program, and with the interplay between the technical and environmental aspects of the BCP and the tax credits, has been a tremendous benefit to our mutual clients. We look forward to working with SWRNA on future brownfield projects.

Very truly yours,

GREEN & SEIFTER, ATTORNEYS, PLLC

ANN M. ALEXANDER
JASON B. BAILEY
DAVID G. BURCH
JASON J. CENTOLELLA
ANTHONY J. D'ELIA
CHRISTINE W. DETTOR
KATHLEEN M. FAULKNHAM
PAUL F. FOLEY
KIM V. HEYMAN †††
DAFNI S. KIRITSIS
LAWRENCE M. ORDWAY, JR. ††

Lowell A. Seifter, Esq.

Philip S. Bousquet

ROBERT D. MCAULIFFE
1993-1995

DAVID A. YAFFEE
1986-2004

PSB/klm
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ALSO ADMITTED TO IL BAR *
ALSO ADMITTED TO NC BAR **
ALSO ADMITTED TO OC BAR ***
ALSO ADMITTED TO FL/PA BAR †
ALSO ADMITTED TO MA BAR ††
ALSO ADMITTED TO PA BAR †††
ALSO CERTIFIED PUBLIC ACCOUNTANT ‡
NOT FOR SERVICE OF PROCESS ♦

