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845-279-9555
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www.tankremovalservices.com

April 10, 2006

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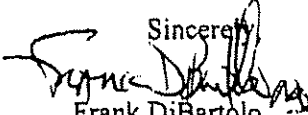
Mr. Kip Konigsberg Esq
K&M Reality Group, Ltd.
11 Sylvanleigh Road
Purchase, N.Y. 10577

Re; JMC Project 2001142
Bowman Avenue Development
Bowmen Avenue
Rye Brook, NY 10573

Dear Mr. Konigsberg,

With respect to the removal of impacted soil located on the "strip" portion of the Bowman Avenue property, please be advised that the NYS DEC will not require the Remedial Action Plan to be revised. The NYS DEC will monitor the removal of soil, which we understand you would like to achieve during May 2006.

If you have any questions please do not hesitate to contact us at 914-962-9571.

Sincerely,

Frank DiBartolo
President