

**NORMAN J. KURLAN
IRVING REALTY OF NY LLC**

August 26, 2011

Mark de Stefanis, President
Construction Cost Recovery, Inc.
55 West Red Oak Lane
White Plains, NY 10604
Re: Cost Segregation

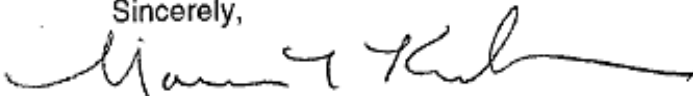
Dear Mark,

It is my pleasure to write this letter recommending Construction Cost Recovery (CCR) as an excellent cost segregation provider.

I was recently being audited on one of our commercial real estate properties and a CPA colleague recommended that I contact CCR to conduct a cost segregation study to help increase our deductions to offset the proposed IRS adjustment. CCR provided a cost benefit analysis that was very attractive along with a tailored strategy to help deal with the depreciation aspect of the audit. CCR completed their engineering-based cost segregation study in a timely and professional fashion. CCR had both the skill and knowledge to interact directly with the IRS field auditor in order to correct our depreciation. In addition to exceeding their initial benefit, they provided a comprehensive report that the IRS agreed with in its entirety resulting in substantial tax advantages.

I would enthusiastically be available to recommend CCR to any potential individual or firm in need of your services.

Sincerely,



Norman J. Kurlan
President

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