

**WALTER & SAMUELS**

DAVID I. BERLEY  
Chairman  
(212)696-7112

January 15, 2010


Dear Mr. Ruff:

I want to take this opportunity to let you know how pleased I am with the Fuel Economizer. The first installation was completed six years ago, and since then we have installed it in all Walters and Samuels properties because of the significant savings and lack of maintenance. In nearly all cases, the cost of installation was recouped in the first heating season.

We have compared year over year fuel bills and concluded that our savings average 14%. As you know most of our buildings are older NY City buildings with traditional boilers. These savings are important to us.

I am please to be able to provide you with this testimonial, and let me know if I can be of further help.

Best regards,



David Berley  
Chairman  
Walter & Samuels