

Secured Partners Corp.

Tel: (631) 367-2435

Fax: (631) 367-2428

March 23, 2004

Edward J. Nitkewicz
Nitkewicz & McMahon, LLP
356 Veterans Memorial Highway
Commack, New York 11725

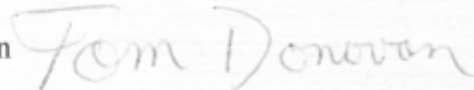
Re: Winning Decision

Ed:

As I told you in my phone conversation, the decision on 94 East Artisan Ave, Huntington, shows that you are a very astute, confident and professional attorney, in the most complicated Real Estate issues, as well as your other fields. This one goes a long way and will be recognized appropriately.

Respectfully Submitted,

Thomas Donovan



TD/pm