

FRIEDMAN & GOTBAUM LLP

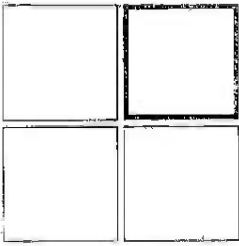
568 BROADWAY SUITE 505
NEW YORK NEW YORK 10012
TEL 212.925.4545
FAX 212.925.5199

FACSIMILE COVER PAGE

NAME	Alan D. Sugarman	
FAX NO	(212) 202-3524	
MATTER NO	4196.0001	
FROM	Lori Cuisinier	
SENT	Jan 3, 2007 (5:45PM)	NO PAGES 2 (including cover)

MESSAGE

THIS FACSIMILE CONTAINS CONFIDENTIAL INFORMATION INTENDED ONLY FOR THE USE OF THE PERSON(S) OR ORGANIZATION(S) NAMED ABOVE. IF YOU HAVE RECEIVED THIS FACSIMILE IN ERROR, PLEASE NOTIFY US IMMEDIATELY. THANK YOU.

**FRIEDMAN & GOTBAUM LLP**

568 BROADWAY SUITE 505
NEW YORK NEW YORK 10012
TEL 212.925.4545
FAX 212.925.5199
ZONING@FRIGOT.COM

January 3, 2007

BY FACSIMILE

Alan D. Sugarman
17 West 70th Street, #4
New York, NY 10023

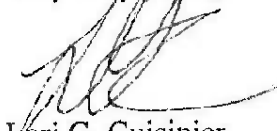
Re: Congregation Shearith Israel

Dear Mr. Sugarman:

This letter is written in response to your correspondences dated December 19, 2006 and January 2, 2007, which included, in part, a request that CSI execute a waiver of objection to "those seeking review of Department of Building documents relating to CSI's proposed project at [8-12 West 70th Street.] We are unaware of any request by the Department of Buildings ("DOB") seeking CSI's waiver of objection with respect to public access of DOB submissions on this matter. If such request is received from the DOB, CSI will consider it at that time. We intend to file a variance application with the Board of Standards & Appeals in the near future and, as you are aware, all formally submitted documents and plans will then be available for public review.

We appreciate your concern and look forward to further public dialogue following submission of the variance application.

Very truly yours,



Lori G. Cuisinier

cc: Peter Neustadter