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December 3, 2024

New York City Department of Buildings
Queens Plan Examination Unit
120-55 Queens Blvd.
Kew Gardens, NY 11424

Attn: Cesar Quintero
Assistant Chief Plan Examiner

Re: 87-43 168th Place, Queens, New York 11432 (the “Property”)

Dear Cesar:

This firm represents the Property owner in connection with New York State Attorney General (the “AG”) no-action letter filling. Our firm often represents owners of mixed-use buildings where a condominium regime is created to separate residential from non-residential portions of a building. In such a scenario, numerous residential dwelling units are included in one condominium “unit” or tax lot. Pursuant to the issued no-action letter for this specific Property, the AG permitted the property to be vertically subdivided into three (3) condominium tax lots. This subdivision is required in order for the Department of Finance to apply ICAP tax abatement benefits to units CU and CF.

If you have any other questions or concerns, please do not hesitate to reach out to me at jnazinitsky@mtnlaw.com. Thank you.

Very truly yours,

Jason Nazinitsky
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