

# HANKIN & MAZEL, PLLC

A PROFESSIONAL LIMITED LIABILITY COMPANY

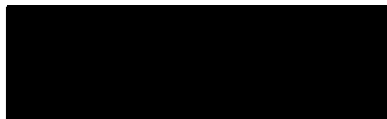
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## MARK L. HANKIN

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December 17, 2009

Mr. Ian McGowan



Re: CELTIC PARK OWNERS, INC  
Our File # 20055

Dear Mr. McGowan,

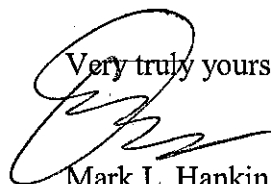
As you are aware, our firm represents the above state Cooperative Corporation as General Counsel to the Board of Directors. We have been asked by the Board to provide you with a formal response to your request for the placement of a plaque featuring the I.A.C.C.'s "Winged Fist" emblem on the exterior wall of the Celtic Park Management Office located at 48-10 43<sup>rd</sup> Street, Woodside, New York.

First, the Board wished to thank you for your presentation and historical background surrounding the Irish-American athletes and competitions previously held at the current site of the Cooperative buildings and grounds. It appears from all the literature you have provided, that your organization has a great history and provides a great service to the Irish-American community. The letter of support received from Congressman Crowley is just another example of the public service service provided by your organization.

As you know, Celtic Park is a private residential cooperative housing development providing housing accommodations to 756 families of diverse backgrounds. It is the job of the elected Board of Directors, to manage and operate the day to day business of the cooperative, and to enforce the rules and regulations of the cooperative on behalf of all its residents. One of those regulations prohibits the placement of signs or other notices on the exterior walls of the premises. The policy behind the rule is to prevent damage to the facade of the buildings and to otherwise retain the symmetry of the exterior of the buildings. Moreover, over the history of the Cooperative, the Board has not allowed any type of dedication, memorial or other advertisement on the premises. This policy provides privacy and equal protection for all the residents of Celtic Park. Finally, you may want to consider the public sidewalks and parks adjacent to Celtic Park as an alternative site. The City of New York has permitted dedications throughout Queens County for historical purposes such as yours. The Board would be willing and available to assist you in this public dedication.

For these reasons, the board must respectfully decline your offer to place a plaque in dedication of the Irish-American Club on the exterior wall of the Celtic Park Management Office.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Mark L. Hankin', written over the typed name below.

Mark L. Hankin, Esq

cc: Celtic Park Owners, Inc

Metro Management, Inc

Hon. Joseph Crowley, Congressman