

**IN THE UNITED STATES BANKRUPTCY COURT**

<b>In the Matter of:</b>	}	
	}	No.
First Quality Realty LLC	}	
	}	Chapter 11
	}	
	}	
<b>Debtor</b>	}	

**STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION**

I, Jack Lefkowitz, declare under penalty of perjury that I am a Member of First Quality Realty LLC, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said Limited Liability Company at a special meeting duly called and held on the 26th day of September, 2002.

"Whereas, it is in the best interest of this Limited Liability Company to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that Jack Lefkowitz, Member of this Limited Liability Company, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the Limited Liability Company; and

Be It Further Resolved, that Jack Lefkowitz, Member of this Limited Liability Company is authorized and directed to appear in all bankruptcy proceedings on behalf of the Limited Liability Company, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Limited Liability Company in connection with such bankruptcy case, and

Be It Further Resolved, that Jack Lefkowitz, Member of this Limited Liability Company is authorized and directed to employ the law firm of Backenroth Frankel & Krinsky, LLP to represent the Limited Liability Company in such bankruptcy case."

Dated September 26, 2002

Signed s/Jack Lefkowitz  
Jack Lefkowitz  
Member

Resolution of Board of Directors  
of  
First Quality Realty LLC

Whereas, it is in the best interest of this Limited Liability Company to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that Jack Lefkowitz, Member of this Limited Liability Company, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the Limited Liability Company; and

Be It Further Resolved, that Jack Lefkowitz, Member of this Limited Liability Company is authorized and directed to appear in all bankruptcy proceedings on behalf of the Limited Liability Company, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Limited Liability Company in connection with such bankruptcy case, and

Be It Further Resolved, that Jack Lefkowitz, Member of this Limited Liability Company is authorized and directed to employ the law firm of Backenroth Frankel & Krinsky, LLP to represent the Limited Liability Company in such bankruptcy case.