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August 8, 2006

Mr. Richard Horowitz
Chairman and C.E.O.
P&F Industries, Inc.
445 Broadhollow Road, Suite 100
Melville, NY 11747

Dear Richard,

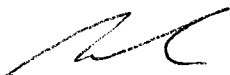
We wanted to send you a personal note to tell you how honored we were to attend the August 7th Linda Horowitz Cancer Research Foundation event—and how grateful we are for all of your efforts to support the Monahan Center program.

We were so moved by your words on Monday evening. We continue to marvel at the time and energy and caring that you and Jill and Jeff have shown in working to spare others the kind of loss that you and your family have endured. Your dedication and selflessness in the wake of such a personal tragedy are truly inspiring.

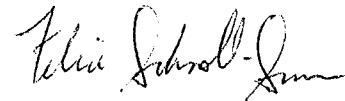
As you know, The Linda Horowitz Cancer Research Foundation Clinical Scholar Award has made it possible for Felice to move forward with several promising research protocols at the Monahan Center. It is our hope that this support will ultimately result in the development of more effective preventive and therapeutic options for people affected by gastrointestinal cancers. And we believe that, one day, we will see an end to these devastating diseases as a major cause of death in the United States.

Richard, please accept our profound appreciation for making this important work possible—for the Monahan Center and for the many patients who will benefit as a result.

With sincere gratitude and appreciation,



Mark Pochapin, MD



Felice Schnoll-Sussman, MD