#16863 S+P Properties LLC May 21, 2002 Opposition to the Application

This LLC is not registered at the Corporations Division of DCRA, and is therefore not authorized to conduct business in the District of Columbia, or to purchase property, or to own the property which is the subject of this application.

- Per telephone conversation with DCRA representative this morning.

Lawrence Matheson
428 Ridge Street NW
Washington DC 20001
one-half block north of subject property
(202) 737-2375

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Board of Zoning Adjustment
District of Columbia
CASE NO.16863
EXHIBIT NO.26