

June 9, 2009

Dear Ms. Reich:

I am not sure what you are trying to accomplish with your repeated e-mails to me asserting what you claim to be the outstanding balance of the funds due to Mr. Epstein. In the case of your e-mail of today's date, you assert that the outstanding balance is \$28,373.54 and that your payment of that amount tomorrow "will complete the return of surplus monies due Mr. Epstein after payment of the final bill for services we rendered in all matters." As I have repeatedly written to you, these are not "surplus monies", but funds belonging to Mr. Epstein which your firm has retained without justification or providing any legal basis for doing so. Moreover the balance of Mr. Epstein's funds that you have retained is \$441,305.40, and not \$28,373.54. As to your final bill for services, I note that Mr. Lefcourt and Mr. Epstein have yet to resolve that bill. As I have repeatedly advised you, I see no basis for you to offset moneys owed to Mr. Epstein by the amount of a bill which remains in dispute.

Sincerely,

Harry Beller