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March 27, 2007

Darren K. Indyke, Esq.
New York Strategy Group, LLC
457 Madison Avenue
New York, New York 10022

Re: Jeepers, Inc. Redemption Request

Dear Mr. Indyke:

I write in response to the letter dated February 14, 2007 from your client, Jeffrey Epstein, to Daniel Zwirn regarding Jeepers, Inc.'s ("Jeepers") request for withdrawal of its capital account with D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund").

As you are aware, Jeepers' withdrawal rights are governed by Article IX of the Second Amended and Restated Agreement of Limited Partnership, dated as of May 27, 2005 (the "Limited Partnership Agreement") and the January 11, 2005 letter agreement (the "2005 Letter Agreement") between D.B. Zwirn Partners, LLC and Financial Trust, which later assigned its limited partnership interest to Jeepers. Section 9.1 of the Limited Partnership Agreement governs complete withdrawals of investors' capital accounts and the 2005 Letter Agreement permitted Financial Trust to withdrawal under Section 9.1 as of March 31, 2007 (and as of the second anniversary of that date thereafter) on 120 days prior written notice. Because the February 14, 2007 Letter seeking complete withdrawal was not provided 120 days prior to March 31, 2007, it did not constitute valid notice.

Mr. Epstein previously sought withdrawal of a portion of his interest in the Fund by letter dated November 13, 2006. That letter did not constitute valid notice, because Mr. Epstein had no right at that time to partial withdrawal from the Fund. The 2005 Letter Agreement did not provide Mr. Epstein with any such right as of March 31, 2007, because partial withdrawals are governed by Section 9.2 of the Limited Partnership Agreement, which was not covered by the 2005 Letter Agreement.

Going forward, with the proper notice, Jeepers may withdraw from the Fund on the following schedule: (1) on June 30, 2008, Jeepers' April 1, 2002, investment may be redeemed; (2) on September 30, 2008, Jeepers' September 1, 2002, investment may be redeemed; (3) on December 31, 2008, Jeepers' December 1, 2002 investment may be redeemed; (4) on

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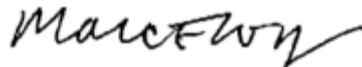
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March 31, 2009, Jeepers' January 1, 2005, investment may be redeemed; and (5) on June 30, 2009, Jeepers' June 1, 2003, investment may be redeemed. Even if Jeepers was entitled to complete withdrawal of its entire capital account on the two- year anniversary of its January 1, 2005, investment, Jeepers would not be entitled to complete withdrawal until March 31, 2009.

In his February Letter, Mr. Epstein also suggests that he is entitled to withdrawal of Jeepers' capital account by alluding to disagreements with respect to the 2005 Letter Agreement and as to year end values of Jeepers' capital account. In addition, I understand that you indicated to an attorney for the Fund that Mr. Epstein is entitled to withdrawal of Jeepers' capital account based on conversations between Mr. Epstein and Dan Zwirn. While we are happy to review with you the relevant agreements and the Jeepers' account details, there is no basis for withdrawal of Jeepers' capital account.

Please call me if you would like to discuss this matter or if you have any questions. Until we resolve the matter, please direct all communications through me or my partner Harry Davis as counsel to the Fund.

Sincerely,



Marc E. Elovitz

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