

E-mail Message

December 06, 2006 RE: Jeffrey

To: Hubsher, Elise From: Lee, David Notes: Tax advisor, was just forwarding fyi -----Original Message----- From: Hubsher, Elise Sent: Wednesday, December 06, 2006 6:39 PM To: Lee, David Subject: Re: Jeffrey When are they in and who do we want them to meet? How much time -----  
--- Sent from my BlackBerry Wireless Device -----Original Message----- From: Lee, David To: Cutler, Lawrence D.; Hubsher, Elise Sent: Wed Dec 06 18:01:43 2006 Subject: FW: Jeffrey

## Redacted for Privilege

March 26, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Quarterly Commentary

Thank you for your interest in D.B. Zwirn & Co., L.P. Attached please find the most recent investor commentary for the D.B. Zwirn Special Opportunities Fund, L.P. Best Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax [REDACTED]

May 05, 2009 D.B. Zwirn Special Opportunities Fund, Ltd. - Investor Communication

Attached please find an important communication that was sent to the Shareholders of the D.B. Zwirn Special Opportunities Fund, Ltd. This communication is for your information only and requires no action on your part. We will send a similar communication applicable to the Limited Partners of the D.B. Zwirn Special Opportunities Fund, L.P. shortly. If you have any questions, please contact Elise Hubsher at [REDACTED] Phone [REDACTED] Fax [REDACTED] Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151

May 08, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Investor Communication

Attached please find an important communication regarding the D.B. Zwirn Special Opportunities Fund, L.P. This communication requires a response no later than May 22, 2009. If you have any questions, please contact Elise Hubsher at [REDACTED] Phone [REDACTED] Fax [REDACTED] Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151

May 15, 2009 Reminder: D.B. Zwirn Special Opportunities Fund, L.P. - Consent forms due before 10:00 a.m. on May 22, 2009

Dear Investor: This is a reminder that consent forms must be received before 10:00a EST on May 22, 2009. If you would like to discuss the consent, please feel free to contact Elise Hubsher at [REDACTED] Thank you, D.B. Zwirn & Co., L.P.

May 20, 2009 Reminder: D.B. Zwirn Special Opportunities Fund, L.P. - Consent forms due before 10:00 a.m. on May 22, 2009

Dear Investor: We have not received your consent form. This is a reminder they must be received before 10:00 a.m. New York time on May 22, 2009. If you would like to discuss the consents, please feel free to contact Elise Hubsher at [REDACTED] Thank you, D.B. Zwirn & Co., L.P.

May 22, 2009 D.B. Zwirn Special Opportunities Funds Investor Communication

Dear Investor, We are pleased to inform you that as of 10:00 AM today, the deadline for submitting proxies in respect of the notices sent to investors in each of D.B. Zwirn Special Opportunities Fund, L.P., D.B. Zwirn Special Opportunities Fund, Ltd., D.B. Zwirn Asia/Pacific Special Opportunities Fund, L.P. and D.B. Zwirn Special Opportunities (TE) Fund, L.P., we had received a sufficient number of proxies for each fund to constitute a quorum and to approve the various matters for which consent was requested in connection with the replacement of D.B. Zwirn & Co., L.P. as investment manager to the funds with an affiliate of Fortress Investment Group LLC. We note that, for D.B. Zwirn Special Opportunities Fund, Ltd., the vote will be finalized at the shareholders' meeting scheduled for May 26, 2009 and, once finalized, we expect management of the funds will be transferred to Fortress at the closing pursuant to the transaction documents described in the consent documents. We would like to thank all investors in the Funds for their thoughtful consideration of all matters related to the transaction and look forward to your continued support as we make the transition. Regards, D.B. Zwirn & Co., L.P.

Note

October 09, 2006 Investor Alert: Departure of Perry Gruss

Notes: Tried calling but no one answered.

Phone call

November 20, 2006 Investor Alert: PG Departure Round 2

Notes: DZ - JE 12:10pm Mark Elovitz called David Endyck, JE's attorney

Jeepers, Inc. Activity

# Redacted for Privilege

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 U.S. Treasury Circular 230 Notice: Any U.S. federal tax advice included in this communication was not intended or written to be used, and cannot be used, for the purpose of avoiding U.S. federal tax penalties.  
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## NOTICE

This e-mail message is intended only for the named recipient(s) above. It may contain confidential information that is privileged or that constitutes attorney work product. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this e-mail and any attachment(s) is strictly prohibited. If you have received this e-mail in error, please immediately notify the sender by replying to this e-mail and delete the message and any attachment(s) from your system. Thank you.

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### E-mail Message

**May 06, 2005 DB Zwirn & JCK April Estimates (logged e-mail from Woykowski, Tallah received on 5/6/2005 1:36:58 PM)**

Notes: From: Woykowski, Tallah To: [REDACTED] CC: Subject: DB Zwirn & JCK April Estimates Body: Harry, I've recently started working with Allyson on Investor Relations here at D.B. Zwirn & Co. Allyson has asked me to contact you with an April estimate for our funds. A rough conservative estimate for net performance in the D.B. Zwirn Special Opportunities Fund, L.P. for the month of April 2005 is +100bps. A rough estimate for net performance in the JCK Partners, L.P. for the month of April 2005 is -1.6%. Please let me know if I can be of any further assistance.

Tallah Woykowski D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED]

Fax: [REDACTED] Mobile: [REDACTED]

**July 20, 2005 DBZ fees paid by Financial Trust Company (logged e-mail from Woykowski, Tallah received on 7/20/2005 11:49:54 AM)**

Notes: From: Woykowski, Tallah To: Harry Beller [REDACTED] CC: Subject: DBZ fees paid by Financial Trust Company Body: Mr. Beller, As you requested, please see below. Please let us know if you need anything else. Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED]

From: Law, Li Anne Sent: Wednesday, July 20, 2005 11:40 AM To: Woykowski, Tallah Cc: Gruss, Perry Subject: RE: Urgent Financial Trust Company 2004 management fees \$1,262,140 2004 incentive fees \$2,756,039 2005 thru June mgmt fees \$1,049,413 2005 thru June incv fees \$1,454,990

**July 20, 2005 RE: Urgent**

Notes: From: Woykowski, Tallah To: Woykowski, Tallah CC: Gruss, Perry Subject: RE: Urgent Body: Financial Trust Company 2004 management fees \$1,262,140 2004 incentive fees \$2,756,039 2005 thru June mgmt fees \$1,049,413 2005 thru June incv fees \$1,454,990 From: Woykowski, Tallah Sent: Wednesday, July 20, 2005 11:33 AM To: Law, Li Anne Cc: Gruss, Perry Subject: Urgent Importance: High Li Anne, Harry Beller just called again. Apparently, it is urgent that he find out what Financial Trust Company has paid in management and performance fees for 2004 and 2005. Is there any way you could get this info to me asap? Thanks so much. Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED]

**August 02, 2005 DBZ #s**

Notes: From: Alimansky, Allyson To: Harry Beller [REDACTED] CC: Alimansky, Allyson Subject: DBZ #s Body: Mr. Beller, I understand that you recently spoke with Mark Bianchini of JCK Partners, and that he provided you with July performance and capital account balance information for Financial Trust's JCK investment. As he mentioned, we have centralized Investor Relations for both DBZ and JCK with Allyson and I so please feel free to contact one of us next month when you need these numbers. I also wanted to mention that DBZ does not yet have a July performance estimate or capital account balance for Financial Trust's investment. We generally have a very rough performance estimate by the 5th business day of the month, which I can provide to you over the phone, and a more finalized estimate 10-15 business days into the month which is disseminated via email. Capital account balances are generated after performance has been finalized, and I am able to provide you with those numbers as soon as they become available. Please let me know if you wish to be contacted with a rough performance estimate once we have one. Thank you for your time and I look forward to speaking with you soon.

Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151

Phone: [REDACTED] Fax: [REDACTED]

**August 02, 2005 DBZ #s**

Notes: From: Woykowski, Tallah To: 'Harry Beller (harry@nysgk.com)' CC: Alimansky, Allyson Subject: DBZ #s Body: Mr. Beller, I understand that you recently spoke with Mark Bianchini of JCK Partners, and that he provided you with July performance and capital account balance information for Financial Trust's JCK investment. As he mentioned, we have centralized Investor Relations for both DBZ and JCK with Allyson and I so please feel free to contact one of us next month when you need these numbers. I also wanted to mention that DBZ does not yet have a July performance estimate or capital account balance for Financial Trust's investment. We generally have a very rough performance estimate by the 5th business day of the month, which I can provide to you over the phone, and a more finalized estimate 10-15 business days into the month which is disseminated via email. Capital account balances are generated after performance has been finalized, and I am able to provide you with those numbers as soon as they become available. Please let me know if you wish to be contacted with a rough performance estimate once we have one. Thank you for your time and I look forward to speaking with you soon.

Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151  
Phone: [REDACTED] Fax: [REDACTED]

**August 08, 2005 FW: DB Zwirn Special Opportunities Fund, LP**

Notes: From: Alimansky, Allyson To: [REDACTED] CC: Subject: FW: DB Zwirn Special Opportunities Fund, LP Body: Harry, Here are rough approximations for DB Zwirn. I am waiting for numbers for JCK Partners - I will send them to you as soon as I have them. Thanks, Allyson [REDACTED] From: Law, LJ Anne Sent: Monday, August 08, 2005 3:28 PM To: Alimansky, Allyson Cc: Bianchini, Mark Subject: FW: DB Zwirn Special Opportunities Fund, LP Attached is the statement @ 6/30/05. Below breaks-out income estimate for the 6 months ended June 30, 2005 Dividend Income 24,774 Interest Income 7,408,366 Short Term Capital Loss 642,969 Fund Expenses (236,459) Management Fee (839,532) Unrealized Loss (1,169,649)

**August 19, 2005 RE: address (logged e-mail from Harry Beller received on 8/19/2005 11:36:14 AM)**

Notes: From: Harry Beller [REDACTED] To: Woykowski, Tallah CC: Subject: RE: address Body: Tallah My address is: New York Strategy Group 457 Madison Ave 4th floor New York NY 10022 Att: Harry Beller -----Original Message----- From: Woykowski, Tallah [mailto:[REDACTED]] Sent: Thursday, August 18, 2005 6:10 PM To: [REDACTED] Subject: address Mr. Beller, Could I trouble you for your mailing address? Thank you in advance. Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED] This e-mail message is intended only for the named recipient(s) above. It may contain confidential information. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this e-mail and any attachment(s) is strictly prohibited. D.B. Zwirn & Co., L.P. reserves the right to archive and monitor all e-mail communications through its networks. If you have received this e-mail in error, please immediately notify the sender by replying to this e-mail and delete the message and any attachment(s) from your system. Thank you.

**August 19, 2005 RE: address (logged e-mail from Harry Beller received on 8/19/2005 11:36:14 AM)**

Notes: From: Harry Beller [REDACTED] To: Woykowski, Tallah CC: Subject: RE: address Body: Tallah My address is: New York Strategy Group 457 Madison Ave 4th floor New York NY 10022 Att: Harry Beller -----Original Message----- From: Woykowski, Tallah [mailto:[REDACTED]] Sent: Thursday, August 18, 2005 6:10 PM To: [REDACTED] Subject: address Mr. Beller, Could I trouble you for your mailing address? Thank you in advance. Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED] This e-mail message is intended only for the named recipient(s) above. It may contain confidential information. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this e-mail and any attachment(s) is strictly prohibited. D.B. Zwirn & Co., L.P. reserves the right to archive and monitor all e-mail communications through its networks. If you have received this e-mail in error, please immediately notify the sender by replying to this e-mail and delete the message and any attachment(s) from your system. Thank you.

**August 31, 2005 FTC 7/31 Cap Acct Balance (logged e-mail from Woykowski, Tallah received on 8/31/2005 1:23:01 PM)**

Notes: From: Woykowski, Tallah To: 'Harry Beller [REDACTED]' CC: Subject: FTC 7/31 Cap Acct Balance Body: Mr. Beller, As you requested, the capital account balance in the D.B. Zwirn Special Opportunities Fund, LP for Financial Trust Company as of 7/31/05 is about \$108,025,987. Please let me know if I can be of any further assistance. Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED]

**September 08, 2005 D.B. Zwirn Special Opportunities Fund, L.P. -- Management and Incentive Fees (logged e-mail from Law, LJ Anne received on 9/8/2005 12:29:38 PM)**

Notes: From: Law, LJ Anne To: [REDACTED] CC: Alimansky, Allyson; Woykowski, Tallah Subject: D.B. Zwirn Special Opportunities Fund, L.P. -- Management and Incentive Fees Body: Mr. Beller: As requested, the Financial Trust Company incurred \$ 1,232,813 in management fees from Jan 2005 thru July 2005. The accrued incentive allocation for this period is \$ 1,830,240

**November 02, 2005 DB Zwirn info (logged e-mail from Alimansky, Allyson received on 11/2/2005 7:49:26 PM)**

Notes: From: Alimansky, Allyson To: [REDACTED] CC: Subject: DB Zwirn info Body: Harry - here is the info you requested: Below breaks-out income estimate for the 3 months ended Sept 30, 2005 (all net of incentive): Dividend Income 1,032,288 Interest Income 3,063,767 Short Term Capital Gain 998,847 Fund Expenses (213,286) Management Fee (447,806) Unrealized Loss (20,841)

**November 02, 2005 RE: Harry Beller (logged e-mail from Law, LJ Anne received on 11/2/2005 6:57:08 PM)**

Notes: From: Law, LJ Anne To: Alimansky, Allyson CC: Woykowski, Tallah Subject: RE: Harry Beller Body: Here's the info that he usually requests at the end of the quarter: Below breaks-out income estimate for the 3 months ended Sept 30, 2005 (all net of incentive): Dividend Income 1,032,288 Interest Income 3,063,767 Short Term Capital Gain 998,847 Fund Expenses (213,286) Management Fee (447,806) Unrealized Loss (20,841)

From: Alimansky, Allyson Sent: Wednesday, November 02, 2005 4:33 PM To: Law, LJ Anne Subject: Harry Beller Harry Beller from Financial Trust wants estimated tax amount - do you have this? His number is [REDACTED] or you can give info to me and I am happy to call him. thanks

**January 09, 2006 Financial Trust Company**

To: Alimansky, Allyson; Woykowski, Tallah; Cho, Justin From: Bianchini, Mark Notes: Mr. Beller Called me for the capital balance in the JCK Onshore fund. I provided the December 30 ending capital balance verbally. He also stated that he has a new email address: HYPERLINK

"mailto:[REDACTED]" Thanks ----- Mark J. Bianchini JCK Partners, L.P. 745 Fifth Avenue 17th Floor New York, NY 10151 T: [REDACTED] F: [REDACTED] E: HYPERLINK "mailto:[REDACTED]"

**January 09, 2006 RE: Financial Trust Company**

To: Bianchini, Mark; Alimansky, Allyson; Cho, Justin Notes: FYI - Mark transferred Mr. Beller to me and I advised that capital account balances for DBZ were not yet ready and provided him with current rough estimate. I have updated the database and distribution list with his new email address. Thanks Mark.  
Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151

Phone: [REDACTED] Fax: [REDACTED] HYPERLINK [REDACTED]  
From: Bianchini, Mark Sent: Monday, January 09, 2006 12:25 PM To: Alimansky, Allyson; Woykowski, Tallah; Cho, Justin Subject: Financial Trust Company Mr. Beller Called me for the capital balance in the JCK Onshore fund. I provided the December 30 ending capital balance verbally. He also stated that he has a new email address: HYPERLINK [REDACTED]  
<mailto:[REDACTED]> Thanks ----- Mark J. Bianchini JCK Partners, L.P. 745 Fifth Avenue 17th Floor New York, NY 10151 1: [REDACTED]  
F: [REDACTED] E: HYPERLINK [REDACTED]

**January 10, 2006 Annual Investment Classification Acknowledgment for FTC rec'd via fax 1.10.06**

To: Woykowski, Tallah From: FAXCOM Fax Server Notes: <file://\dbzco.com\global\local\shared\specopps\Investor Relations\Investor Correspondence\Financial Trust Company\FTC Annual Investment Classification Ack 1.10.06.pdf> FAXCOM RECEIVED FAX REPORT -----  
Received Time : 01/10/2006 16:32 Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0004 Bad Pages : 0000 Remote TSI : Connect Time : 0064 Seconds Fax line : 3 Routing ID : 9226 Baud Rate : 14400 Bps The fax is included as a PDF document attachment.

**January 11, 2006 D.B. Zwirn Special Opportunities Fund, L.P. - Q4 NYS Letter**

To: [REDACTED] From: DBZ & Co. Investor Relations Notes: Dear Harry, Attached please find important correspondence regarding 2005 New York State sourced income and the possibility of filing composite tax returns in certain states. For your convenience, there are separate attachments relating to New York State sourced income for each of your entities invested in D.B. Zwirn Special Opportunities Fund, L.P. Please note that this is dated material, which may require action by January 15, 2005. Thank you for your time. Kind Regards, D.B. Zwirn & Co. <<composite return letter.pdf>><<CT-2658 -E for 2006ff.pdf>><<IT-2658-E for 2006ff.pdf>> <file://\dbzco.com\global\local\shared\specopps\Investor Relations\Investor Correspondence\Financial Trust Company\Financial Trust Company Q4 NYS Letter.pdf>

**February 06, 2006 Capital Account Balance for Financial Trust Company**

To: [REDACTED] CC: Alimansky, Allyson; Woykowski, Tallah Notes: Mr. Beller, The capital account balance for Financial Trust Company, Inc. as of December 31, 2005 was about \$114,379,190. Please let us know if you need anything else. Thanks. Best, Justin  
Justin Cho D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 tel: [REDACTED] fax: [REDACTED] email: HYPERLINK [REDACTED]

**February 06, 2006 Capital Account Balance for Financial Trust Company**

To: 'hbeller@nysgmail.com' CC: Alimansky, Allyson; Woykowski, Tallah From: Cho, Justin Notes: Mr. Beller, The capital account balance for Financial Trust Company, Inc. as of December 31, 2005 was about \$114,379,190. Please let us know if you need anything else. Thanks. Best, Justin  
Justin Cho D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 tel: [REDACTED] fax: [REDACTED] email: HYPERLINK "mailto:[REDACTED]"

**April 14, 2006 D.B. Zwirn Special Opportunities Fund, L.P. - Q1 Tax Information**

To: [REDACTED] From: DBZ & Co. Investor Relations Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Tax\2006\Q1 2006 UBT\PDF letters\Financial Trust Co Q1 06 NYS letter.pdf> Dear Harry, Attached please find important correspondence regarding 2006 New York State sourced income. Please note that this is dated material, which may require action by April 17, 2006. Thank you for your time. Kind Regards, D.B. Zwirn & Co.

**April 18, 2006 Explanation for Distribution on K-1**

To: [REDACTED] CC: Alimansky, Allyson; Butchkowski, Alisa Notes: Mr. Beller, I just tried to call your office and understand I missed you for the day. I received your message and wanted to get back to you regarding the distribution noted in item 19 on the 2005 Schedule K-1 for Financial Trust Company. I have spoken with our Accounting Department and they confirm the \$9,805 is a NJ State Tax Withholding that we pay out on behalf of FTC. These types of pay-outs are noted as a redemption or distribution. If this does not seem right, please let me know as soon as possible and we will get in touch with our auditors to confirm further details. Thank you for your time.  
Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED] HYPERLINK "mailto:[REDACTED]"

**April 27, 2006 Call Harry Beller**

To: Butchkowski, Alisa Notes: Harry Beller is associated with our largest LP investor, Financial Trust Company. He has a few questions regarding the K-1 they received. I'm not sure I've got them all, but basically he wants more information about the following. Could you (or David) call him to discuss and resolve asap? Thanks so much. -guaranteed payments/self employment -US Treasury Interest - he can't find on K-1 -what kind of PFIC income and how does it affect him? -schedule of taxes for other states (besides NJ) -NYC UBT Tax and where is that reflected  
Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 17th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED] HYPERLINK "mailto:[REDACTED]"

**June 06, 2006 D.B. Zwirn Special Opportunities Fund, L.P. - Q2 Tax Information**

To: [REDACTED] From: DBZ & Co. Investor Relations Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Tax\2006\Q2 2006 UBT\PDF letters\Financial Trust Company Q2 06 NYS letter.pdf> Dear Harry, Attached please find important correspondence regarding 2006 Q2 New York State sourced income. Please note that this is dated material, which may require action by June 15, 2006. Thank you for your time. Kind Regards, D.B. Zwirn & Co.

**July 06, 2006 Financial Trust - Mr. Beller**

To: Woykowski, Tallah CC: Cho, Justin From: Bianchini, Mark Notes: Tallah, Would you be able to give Mr. Beller a call when you have a chance. He is looking for an estimate and it seems he is not aware. ----- Mark J. Bianchini JCK Partners, L.P. 745 Fifth Avenue, 17th Floor New York, NY 10151 T: [REDACTED] F: [REDACTED] E: HYPERLINK "mailto:[REDACTED]"

**September 11, 2006 D.B. Zwirn Special Opportunities Fund, L.P. - Q3 Tax Information**

To: 'hbeller@nysgmail.com' From: DBZ & Co. Investor Relations Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Tax\2006\Q3 2006 UBT\PDF Letters\Financial Trust Company Q3 06 NYS letter.pdf> Dear Harry, Attached please find important correspondence regarding 2006 Q3 New York State sourced income. Please note that this is dated material, which may require action by September 15, 2006. Thank you for your time. Kind Regards, D.B. Zwirn & Co.

October 24, 2006 Q3 Tax Breakdown - NYS

To: hbeller@nysgmail.com Notes: <file://\dbzco.com\global\local\shared\specopps\Investor Relations\Investor Correspondence\Financial Trust Company\COPY of Financial Trust Company Inc - Q3 2006.xls> Hi Harry, Please see the attached breakdown of your NYS sourced income as indicated in the Q3 letter. I hope Eva was able to provide you with the information you were looking for, however, feel free to contact me if you have further questions. Best, Cara  
Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]  
Attachments: <<Copy of Financial Trust Company Inc - Q3 2006.xls>>

October 24, 2006 RE: Harry Beller tax from Eva

To: Howe, Cara CC: Warren, Clifford; Woykowski, Tallah From: So, Eva Notes: Cara, Henry Beller asked me for a breakdown of his NYS sourced income as indicated in his Q3 letter yesterday. I have prepared a schedule for a breakdown. Please take a look and send the information to him today. His e-mail address is HYPERLINK [REDACTED] I just think it is more appropriate to send the information through investor's relation instead of sending it directly from the tax department. Please let me know if you have any questions. Regards, Eva  
From: Howe, Cara Sent: Monday, October 23, 2006 6:56 PM To: So, Eva Subject: Harry Beller tax <HYPERLINK "file://dbzco.com/global/local/shared/specopps/Operations/Accounting/Tax/2006/Q3%202006%20UBT/PDF%20Letters/Financial%20Trust%20Company%20Q3%2006%20NYS%20letter.pdf" file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Tax\2006\Q3 <file://dbzco.com/global/local/shared/specopps/Operations/Accounting/Tax/2006/Q3%202006%20UBT/PDF%20Letters/Financial%20Trust%20Company%20Q3%2006%20NYS%20letter.pdf> 2006 UBT/PDF Letters/Financial Trust Company Q3 06 NYS letter.pdf>  
Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]  
Attachments: <<Financial Trust Company Inc - Q3 2006.xls>>

November 05, 2006 Q3 2006 Capital Account Statement for Financial Trust Company

To: [REDACTED] Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2006\2006 Q3 Statements\Q3 LP Statement\LP mail merge Q3 2006 Financial Trust Company.pdf> Attached please find the 2006 Q3 capital account statement for the investment in the D.B. Zwirn Special Opportunities Fund, L.P. Please feel free to contact us if you have any questions. Yours truly, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] Fax IR@dbzco.com Attachments: <<LP mail merge Q3 2006 Financial Trust Company.pdf>>

December 06, 2006 RE: Jeffrey

To: Hubsher, Elise From: Lee, David Notes: Tax advisor, was just forwarding fyl -----Original Message----- From: Hubsher, Elise Sent: Wednesday, December 06, 2006 6:39 PM To: Lee, David Subject: Re: Jeffrey When are they in and who do we want them to meet? How much time -----  
--- Sent from my BlackBerry Wireless Device -----Original Message----- From: Lee, David To: Cutler, Lawrence D.; Hubsher, Elise Sent: Wed Dec 06 18:01:43 2006 Subject: FW: Jeffrey

## Redacted for Privilege

December 28, 2006 Assignment form for the 12/31/05 full transfer from Financial Trust Company Inc. to Jeepers Inc. rec'd via Fax

To: Woykowski, Tallah From: FAXCOM Fax Server Notes: FAXCOM RECEIVED FAX REPORT ----- Received Time : 12/28/2006 16:29 Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0005 Bad Pages : 0000 Remote TSI : [REDACTED] Connect Time : 0072 Seconds Fax line : 3 Routing ID : 9226 Baud Rate : 14400 Bps The fax is included as a PDF document attachment. Attachments: <<MSG1\_0612282130150176.pdf>>

December 28, 2006 DBZ Subscription Documents for Financial Trust Company

To: [REDACTED] CC: [REDACTED] Lebowitz, Seth Notes: Darren and George, Per the request of Seth Lebowitz, attached please find the May 2002 subscription documents for Financial Trust Company, Inc. and blank subscription documents to be completed for the transfer from Financial Trust Company, Inc. to Jeepers Inc. Please let me know if you have any questions. Regards, Nicole White Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED] nicole.white@dbzco.com Attachments: <<Financial Trust Company, Inc. 2002 05.pdf>> <<DBZ LP Sub Docs 09-06.pdf>>

December 28, 2006 FW: Revisions (SL provides email addresses for attorney and tax accountant)

To: White, Nicole From: Lebowitz, Seth Notes: here it is. the sub docs goes to both non-DBZCO addresses on DP's e mail below. Their names are Darren Indyke and George Delson, and they are the attorney and tax accountant, respectively, for the investor (not sure if you need this for the IR database, but if you do you have it). thanks  
From: Proshan, David Sent: Wednesday, December 27, 2006 6:43 PM To: [REDACTED] Cc: [REDACTED]; Lebowitz, Seth Subject: RE: Revisions Darren and George: Please see the attached, which is marked to show the changes to the prior draft. This document is subject to our continuing review (including on tax matters). Seth will send you subscription documents tomorrow morning, along with the subscription documents previously executed by the assignor. Best regards, David David A. Proshan

December 28, 2006 RE: FAX received from [REDACTED]

To: Hubsher, Elise; Lebowitz, Seth CC: Woykowski, Tallah; Howe, Cara; White, Nicole From: Proshan, David Notes: Let's hold this until we are final - SL and I are still working on it - thank you -----Original Message----- From: Hubsher, Elise Sent: Thursday, December 28, 2006 5:17 PM To: Proshan, David; Lebowitz, Seth Cc: Woykowski, Tallah; Howe, Cara; White, Nicole Subject: FW: FAX received from [REDACTED] David and Seth please let us know if we accept this transfer and if there is any involvement you need from us. -----Original Message----- From: Woykowski, Tallah Sent: Thursday, December 28, 2006 5:13 PM To: White, Nicole; Howe, Cara Cc: Hubsher, Elise Subject: FW: FAX received from [REDACTED] This looks like an Assignment form for Financial Trust Co. I'm not familiar with what is going on there so please handle accordingly. I have logged receipt.  
Tallah Woykowski Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Phone: [REDACTED]  
Fax: [REDACTED] -----Original Message----- From: FAXCOM Fax Server [mailto:[REDACTED]] Sent: Thursday, December 28, 2006 4:30 PM To: Woykowski, Tallah Subject: FAX received from [REDACTED] FAXCOM RECEIVED FAX REPORT -----  
Received Time : 12/28/2006 16:29 Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0005 Bad Pages : 0000 Remote TSI : [REDACTED] Connect Time : 0072 Seconds Fax line : 3 Routing ID : 9226 Baud Rate : 14400 Bps The fax is included as a PDF document attachment.

December 29, 2006 Financial Trust Co making full transfer on 12/31/06 to Jeepers Inc. in DBZ LP - sub docs rec'd via fax & Seth handling logistics

To: Woykowski, Tallah From: FAXCOM Fax Server Notes: FAXCOM RECEIVED FAX REPORT ----- Received Time : 12/29/2006 11:45  
Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0047 Bad Pages : 0000 Remote TSI :  
Connect Time : 0807 Seconds Fax line : 1 Routing ID : 9226 Baud Rate : 14400 Bps The fax is included as a PDF document attachment. Attachments: <<MSG1\_0612291659060225.pdf>>

**December 29, 2006 Financial Trust Company Inc. making 12/31/05 full transfer to Jeepers Inc. - sub docs rec'd via Fax**

To: White, Nicole From: Woykowski, Tallah Notes: FAXCOM RECEIVED FAX REPORT ----- Received Time : 12/29/2006 11:45  
Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0047 Bad Pages : 0000 Remote TSI :  
Connect Time : 0807 Seconds Fax line : 1 Routing ID : 9226 Baud Rate : 14400 Bps The fax is included as a PDF document attachment.

**December 31, 2006 D.B. Zwirn Special Opportunities Fund, L.P. - Restated 12/31/06 Capital Account Statement**

To: Beller, Harry\*Jeepers, Inc. CC: From: DBZ & Co. Investor Relations Notes: <file://\\dbzco.com\global\local\shared\specopp\Operations\Accounting\Investors\Onshore Statements\2006\2006 Q4 POST AUDIT Statements\2006 Q4 POST AUDIT Statements\LP 2006 Q4 Restatement - Jeepers Inc.pdf> Attached please find your restated 12/31/06 capital account statement. The restatement reflects the impact of audit adjustments to your capital account and is the final 12/31/06 statement. Please note that we do not expect to restate K-1 tax documents for 2006. The audit adjustments primarily reflect changes in bookkeeping items summarized in the March 26, 2007 Investor communication and discussed in the footnotes to the 2006 audited financial statements. The audit adjustments reduce the capital account from the originally reported amount. The adjustment amount will vary among capital accounts based upon the timing of original and subsequent subscriptions. As reported in the audited financial statements, the Fund return for 2006, including the audit adjustments, is 15.64%. With the conclusion of the 2006 audit and the enhancements over the past eighteen months in systems, policies, controls and procedures that have been implemented by a highly experienced team of industry professionals, we believe we now have the infrastructure in place to meet the Firm's needs and scale our business. Looking ahead, we expect to expedite the release of financial information on a more normalized timeframe. We of course remain open to any questions you may have and we encourage you to schedule an operational due diligence visit to become more familiar with the infrastructure modifications and improvements we have introduced. We look forward in 2008 to continuing to provide attractive risk adjusted returns from our broadly diversified portfolio. We thank you for your patience and support. Best Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue New York, NY 10151 T: F:  
Attachments: <<LP 2006 Q4 Restatement - Jeepers Inc.pdf>>

**January 08, 2007 RE: Financial Trust Co docs**

## Redacted for Privilege

-----Original Message----- From: FAXCOM  
Fax Server [mailto: Sent: Monday, January 08, 2007 6:09 PM To: Woykowski, Tallah Subject: FAX received FAXCOM RECEIVED  
FAX REPORT ----- Received Time : 01/08/2007 17:56 Result : OK Description : All pages received OK Result  
Code : 0000 Pages Received: 0050 Bad Pages : 0000 Remote TSI : Connect Time : 0769 Seconds Fax line : 1 Routing ID : 9226  
Baud Rate : 14400 Bps The fax is included as a PDF document attachment.

**January 08, 2007 revised Jeepers Inc. docs**

To: Woykowski, Tallah From: FAXCOM Fax Server Notes: FAXCOM RECEIVED FAX REPORT ----- Received Time : 01/08/2007 17:56  
Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0050 Bad Pages : 0000 Remote TSI :  
Connect Time : 0769 Seconds Fax line : 1 Routing ID : 9226 Baud Rate : 14400 Bps The fax is included as a PDF document attachment. Attachments: <<MSG1\_0701082309110757.pdf>>

**January 10, 2007 FW: Financial Trust Co docs**

## Redacted for Privilege

-----Original Message----- From: FAXCOM Fax  
Server [mailto: Sent: Monday, January 08, 2007 6:09 PM To: Woykowski, Tallah Subject: FAX received FAXCOM RECEIVED FAX  
REPORT ----- Received Time : 01/08/2007 17:56 Result : OK Description : All pages received OK Result Code :  
0000 Pages Received: 0050 Bad Pages : 0000 Remote TSI : Connect Time : 0769 Seconds Fax line : 1 Routing ID : 9226 Baud  
Rate : 14400 Bps The fax is included as a PDF document attachment.

**January 10, 2007 RE: Financial Trust Co docs**

## Redacted for Privilege

-----Original Message----- From: FAXCOM Fax Server [mailto: Sent: Monday, January 08, 2007 6:09 PM  
To: Woykowski, Tallah Subject: FAX received FAXCOM RECEIVED FAX REPORT ----- Received Time : 01/08/2007 17:56  
Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0050 Bad Pages : 0000 Remote TSI :  
Connect Time : 0769 Seconds Fax line : 1 Routing ID : 9226 Baud Rate : 14400 Bps The fax is included as a PDF document attachment.

January 11, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - Revised Q4 Tax Information for Jeepers Inc

To: [redacted] BCC: So, Eva; Lebowitz, Seth Notes: <file:///\\dbzco.com\global\local\shared\specopps\Operations\Accounting\Tax\2006\Q4 2006 UBT\PDF Letters\Jeepers Inc - 4Q NY sourced income letter.pdf> Dear Harry, Attached please find revised correspondence regarding 2006 Q4 New York State sourced income. Our deepest apologies for the misinformation contained in our previous correspondence on this matter. Thank you for your time. Kind Regards, D.B. Zwirn & Co. Attachments: <<Jeepers Inc - 4Q NY sourced income letter.pdf>>

January 11, 2007 RE: Jeepers Inc. tax withholding

# Redacted for Privilege

January 11, 2007 RE: Jeepers Inc. tax withholding - Eva confirms that \$ was withheld for Jeepers

To: Lebowitz, Seth; Woykowski, Tallah; Butchkowski, Alisa CC: Warren, Clifford; McGrath, Brian; Proshan, David From: So, Eva Notes: Seth, We certainly withheld \$966,609 of NYS taxes in Q4 2006 from Jeepers Inc. The letter to Jeepers would need to be changed. Tallah/Alisa, Please let us know who is going to change the letter to reflect the tax withheld on behalf of Jeepers Inc. Thanks, Eva [redacted] From: Lebowitz, Seth Sent: Thursday, January 11, 2007 2:54 PM To: So, Eva Cc: Warren, Clifford; McGrath, Brian; Proshan, David Subject: FW: Jeepers Inc. tax withholding Eva: see below. I'm glad I figured out that Cliff and Brian are out of town. Let me know if you have any questions or want to discuss. thanks Seth [redacted] From: Lebowitz, Seth Sent: Thursday, January 11, 2007 2:24 PM To: McGrath, Brian; Warren, Clifford Cc: Proshan, David Subject: Jeepers Inc. tax withholding Brian and Cliff: I got a call from the lawyer for Jeepers, Inc. today (I believe he called several other people here as well) saying that Jeepers received a NY state withholding letter for tax year 2006 stating that Jeepers was exempt from withholding. This is obviously a mistake given the background, but can you please confirm that we actually are withholding (or have withheld) all the 2006 taxes for Jeepers so I can get back to the lawyer. Also, we'll need to send them a corrected letter stating that we did withhold and the amount of NYS source income and tax withheld. I can have IR send the letter out, but the data is needed from you guys. Thanks. Seth

February 12, 2007 December Cap Balance

To: Beller, Harry\*Financial Trust Company (J. Epstein & Co.) [redacted] CC: Lee, David BCC: Hubsher, Elise Notes: Harry, I spoke with David Lee and he would be happy to speak with you on all matters related to D.B. Zwirn and Co. We recognize that you are an important investor and feel that David, as President, is the appropriate contact for all matters relating to your account. David is prepared to speak with you regarding any tax questions you may have. He can be reached at [redacted]. Kind Regards, Cara [redacted] Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [redacted] F: [redacted] HYPERLINK "mailto:[redacted]"

February 12, 2007 Jeepers Inc - Dec Cap Acct Balance

To: Beller, Harry\*Financial Trust Company (J. Epstein & Co.) [redacted] Notes: Harry, The capital account balance for Jeepers Inc as of 12.31.06 was approximately \$134,368,361. Please note that the previous number given verbally was preliminary. Let me know if I can provide you with additional information. Best, Cara [redacted] Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [redacted] F: [redacted] HYPERLINK "mailto:[redacted]" <mailto: cara.[redacted]>

February 14, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - Quarterly Account Statement

To: [redacted] From: DBZ & Co. Investor Relations Notes: <file:///\\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2006\2006 Q4 Statements\Q4 LP Statements\LP Final Q4 Statement - Jeepers Inc..pdf> Attached please find the 2006 Q4 capital account statement for your investment in the D.B. Zwirn Special Opportunities Fund, L.P. Please feel free to contact us if you have any questions. Best Regards, D.B. Zwirn & Co. L.P. [redacted] 745 Fifth Avenue New York, NY 10151 T: [redacted] F: [redacted]

February 14, 2007 FW: Redemption Schedule

To: Lee, David CC: Hubsher, Elise; Howe, Cara; Cho, Justin Notes: For Financial Trust Co/Jeepers Inc. Inv Made Amt Liquidity Available for Redemption  
4/1/02 \$10m 2 Yr Rolling 6/30/08 9/1/02 \$10m 2 Yr Rolling 9/30/08 12/1/02 \$30m 2 Yr Rolling 12/31/08  
6/1/03 \$10m 2 Yr Rolling 6/30/07 1/1/05 \$20m 3 Yr Rolling 3/31/08 Let me know if you need anything else.  
Tallah Woykowski Vice President - Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151  
Phone: [redacted] Fax: [redacted] HYPERLINK "mailto:[redacted]"  
<mailto:[redacted]> From: Anderson, Kelly Sent: Wednesday, February 14, 2007 9:15 AM To: Woykowski, Tallah; Howe, Cara; Cho, Justin Subject: Redemption Schedule Importance: High DL needs the redemption schedule for Jeepers, Inc. Kelly Anderson D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Tel: [redacted] Fax: [redacted] HYPERLINK "mailto:[redacted]" <mailto:[redacted]>

February 15, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information

To: hbeller@nysgmail.com From: DBZ & Co. Investor Relations Notes: <file:///dbzco.com/global/local/shared/specopps/Operations/Accounting/Tax/2006 LP 2006 Tax Composite Letter/LETTERS/Jeepers Inc Composite Tax Letter.pdf> Dear Harry, Attached please find important correspondence regarding 2006 tax information. If applicable to your investment in the D.B. Zwirn Special Opportunities Fund, L.P., please respond by February 28, 2006. Thank you for your time. Kind Regards, D.B. Zwirn & Co  
745 Fifth Avenue New York, NY 10151 T: [REDACTED]

F: [REDACTED] Attachments: <<Jeepers Inc. (Financial Trust).pdf>>

**February 22, 2007 Complaint - FW: Redemption Schedule**

To: Howe, Cara From: Hubsher, Elise Notes: Please log under Jeepers and their complaint file. -----Original Message----- From: Lee, David Sent: Wednesday, February 21, 2007 5:15 PM To: Hubsher, Elise Subject: RE: Redemption Schedule Schedule below is right, will send you the current 12/31/NAV -----Original Message----- From: Hubsher, Elise Sent: Wednesday, February 21, 2007 5:14 PM To: Lee, David Subject: FW: Redemption Schedule Importance: High Do you have the most recent version sent or read to Jeepers I don't want DZ to have a copy that differs from what we sent last ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: Woykowski, Tallah To: Hubsher, Elise Sent: Wed Feb 21 17:02:26 2007 Subject: FW: Redemption Schedule Dan is asking me for the Jeepers roll-off schedule. I am about to give him that noted below (with corrected last line) but wasn't sure if you ever obtained current tranche values from Accounting, or any other progress was made on the following. Please advise - thanks. For Financial Trust Co/Jeepers Inc. Inv Made Amt Liquidity Available for Redemption 4/1/02 \$10m 2 Yr Rolling 6/30/08 9/1/02 \$10m 2 Yr Rolling 9/30/08 12/1/02 \$30m 2 Yr Rolling 12/31/08 6/1/03 \$10m 2 Yr Rolling 6/30/07 1/1/05 \$20m 2 Yr Rolling 3/31/07

**February 22, 2007 FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information**

To: Butchkowski, Alisa; Sumberac, Robert; Hubsher, Elise; Zwirn, Dan; Cutler, Lawrence D.; Sindell, Stuart From: Lee, David Notes: <file:///dbzco.com/global/local/shared/specopps/Investor Relations/Investor Correspondence/Jeepers/Jeepers Inc. (Financial Trust).pdf> Please, we must remove references to Financial Trust, the owner of the LP interests is Jeepers Inc. From: Bursor, Alicia Sent: Thursday, February 22, 2007 3:52 PM To: Lee, David Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information FYI - Harry called again about this... From: Bocu, Veronica Sent: Thursday, February 22, 2007 3:41 PM To: Bursor, Alicia Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Hi, Mr. Beller called for David Lee and forwarded me this email to request all the information to be resent to him but without stating anything about Financial Trust. Thank you, Veronica From: Harry Beller [mailto:[REDACTED]] Sent: Thursday, February 22, 2007 3:40 PM To: Bocu, Veronica Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information From: DBZ & Co. Investor Relations [mailto:[REDACTED]] Sent: Thursday, February 15, 2007 12:48 PM To: Harry Beller Subject: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Dear Harry, Attached please find important correspondence regarding 2006 tax information. If applicable to your investment in the D.B. Zwirn Special Opportunities Fund, L.P., please respond by February 28, 2006. Thank you for your time. Kind Regards, D.B. Zwirn & Co  
745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]

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**February 22, 2007 Jeepers Redemption - Complaint**

To: Howe, Cara From: Hubsher, Elise Notes: <file:///dbzco.com/global/local/shared/specopps/Investor Relations/Complaints/Jeepers Inc/Jeepers\_12\_31\_06.xls> Please log under Jeepers and also under their complaint file. From: Lee, David Sent: Wednesday, February 21, 2007 5:28 PM To: Hubsher, Elise Cc: Zwirn, Dan; Sindell, Stuart; Cutler, Lawrence D. Subject: Jeepers David C. Lee President D.B. Zwirn & Co. 745 Fifth Avenue 18th Floor New York, NY 10151 [REDACTED] fax [REDACTED] Attachments: <<Jeepers\_12\_31\_06.xls>>

**February 22, 2007 RE: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information**

To: Lee, David; Hubsher, Elise From: Howe, Cara Notes: <file:///dbzco.com/global/local/shared/specopps/Investor Relations/Investor Correspondence/Jeepers/Jeepers Inc Composite Tax Letter.pdf> Please see attached before we send to Harry. From: Lee, David Sent: Thursday, February 22, 2007 9:24 PM To: Hubsher, Elise; Butchkowski, Alisa; Sumberac, Robert; Zwirn, Dan; Cutler, Lawrence D.; Sindell, Stuart Cc: Howe, Cara Subject: RE: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information ok From: Hubsher, Elise Sent: Thursday, February 22, 2007 9:23 PM To: Lee, David; Butchkowski, Alisa; Sumberac, Robert; Zwirn, Dan; Cutler, Lawrence D.; Sindell, Stuart Cc: Howe, Cara Subject: RE: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Apologies...I reread the entire email chain...we will take Financial Trust out of the document. We will send it back to you DL and you can send it to Harry Beller. From: Lee, David Sent: Thursday, February 22, 2007 9:00 PM To: Butchkowski, Alisa; Sumberac, Robert; Hubsher, Elise; Zwirn, Dan; Cutler, Lawrence D.; Sindell, Stuart Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Please, we must remove references to Financial Trust, the owner of the LP interests is Jeepers Inc. From: Bursor, Alicia Sent: Thursday, February 22, 2007 3:52 PM To: Lee, David Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information FYI - Harry called again about this... From: Bocu, Veronica Sent: Thursday, February 22, 2007 3:41 PM To: Bursor, Alicia Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Hi, Mr. Beller called for David Lee and forwarded me this email to request all the information to be resent to him but without stating anything about Financial Trust. Thank you, Veronica From: Harry Beller [mailto:[REDACTED]] Sent: Thursday, February 22, 2007 3:40 PM To: Bocu, Veronica Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information From: DBZ & Co. Investor Relations [mailto:[REDACTED]] Sent: Thursday, February 15, 2007 12:48 PM To: Harry Beller Subject: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Dear Harry, Attached please find important correspondence regarding 2006 tax information. If applicable to your investment in the D.B. Zwirn Special Opportunities Fund, L.P., please respond by February 28, 2006. Thank you for your time. Kind Regards, D.B. Zwirn & Co  
745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]

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**February 27, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information**

To: Beller, Harry\*Financial Trust Company (J. Epstein & Co.) [REDACTED] CC: Hubsher, Elise Notes: Harry, Attached please find important correspondence regarding 2006 tax information. Best, Cara Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED] HYPERLINK [REDACTED] <mailto:[REDACTED]> Attachments: <<Jeepers Inc Composite Tax Letter.pdf>>

**February 27, 2007 RE: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information**

To: Howe, Cara; Hubsher, Elise From: Lee, David Notes: ok \_\_\_\_\_ From: Howe, Cara Sent: Thursday, February 22, 2007 9:36 PM To: Lee, David; Hubsher, Elise Subject: RE: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Please see attached before we send to Harry. \_\_\_\_\_ From: Lee, David Sent: Thursday, February 22, 2007 9:24 PM To: Hubsher, Elise; Butchkowski, Alisa; Sumberac, Robert; Zwirn, Dan; Cutler, Lawrence D.; Sindell, Stuart Cc: Howe, Cara Subject: RE: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information ok \_\_\_\_\_ From: Hubsher, Elise Sent: Thursday, February 22, 2007 9:23 PM To: Lee, David; Butchkowski, Alisa; Sumberac, Robert; Zwirn, Dan; Cutler, Lawrence D.; Sindell, Stuart Cc: Howe, Cara Subject: RE: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Apologies ...I reread the entire email chain...we will take Financial Trust out of the document. We will send it back to you DL and you can send it to Harry Beller. \_\_\_\_\_ From: Lee, David Sent: Thursday, February 22, 2007 9:00 PM To: Butchkowski, Alisa; Sumberac, Robert; Hubsher, Elise; Zwirn, Dan; Cutler, Lawrence D.; Sindell, Stuart Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Please, we must remove references to Financial Trust, the owner of the LP interests is Jeepers Inc. \_\_\_\_\_ From: Bursor, Alicia Sent: Thursday, February 22, 2007 3:52 PM To: Lee, David Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information FYI - Harry called again about this.... \_\_\_\_\_ From: Bocu, Veronica Sent: Thursday, February 22, 2007 3:41 PM To: Bursor, Alicia Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Hi, Mr. Beller called for David Lee and forwarded me this email to request all the information to be resent to him but without stating anything about Financial Trust. Thank you, Veronica \_\_\_\_\_ From: Harry Beller [mailto:\_\_\_\_\_] Sent: Thursday, February 22, 2007 3:40 PM To: Bocu, Veronica Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information \_\_\_\_\_ From: DBZ & Co. Investor Relations [mailto:Investor.Relations@dbzco.com] Sent: Thursday, February 15, 2007 12:48 PM To: Harry Beller Subject: D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information Dear Harry, Attached please find important correspondence regarding 2006 tax information. If applicable to your investment in the D.B. Zwirn Special Opportunities Fund, L.P., please respond by February 28, 2006. Thank you for your time. Kind Regards, D.B. Zwirn & Co \_\_\_\_\_ 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_

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**February 28, 2007 2006-2007 Composite Return Election Form for Jeepers Inc. - rec'd via Fax**

To: McGrath, Brian CC: White, Nicole From: Bocu, Veronica Notes: <file:///\\dbzco.com\global\local\shared\specocps\Investor Relations\Investor Correspondence\Financial Trust Company\Jeepers Inc 06 Composite Tax Election.pdf> -----Original Message----- From: FAXCOM Fax Server [mailto:\_\_\_\_\_] Sent: Wednesday, February 28, 2007 12:35 PM To: Bocu, Veronica Subject: FAX received FAXCOM RECEIVED FAX REPORT \_\_\_\_\_ Received Time : 02/28/2007 12:33 Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0003 Bad Pages : 0000 Remote TSI : Connect Time : 0057 Seconds Fax line : 3 Routing ID : 9068 Baud Rate : 14400 Bps The fax is included as a PDF document attachment.

**March 03, 2007 RE: Revised LP Q4 Statements for Jeepers, Petrus, Fine Family**

To: Howe, Cara; Hubsher, Elise; Sindell, Stuart CC: Lebowitz, Seth; White, Nicole; Woykowski, Tallah From: Lee, David Notes: go ahead and send from IR \_\_\_\_\_ From: Howe, Cara Sent: Friday, February 23, 2007 6:22 PM To: Hubsher, Elise; Sindell, Stuart; Lee, David Cc: Lebowitz, Seth; White, Nicole; Woykowski, Tallah Subject: Revised LP Q4 Statements for Jeepers, Petrus, Fine Family All of the Q4 LP statements have gone out with the exception of the these investors. Please advise if you would like this to come from IR or if you would like to take care of these. See attached. (Please note the Fine Family LP statement is not attached. We will send this on Monday.) \_\_\_\_\_ Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_ HYPERLINK "mailto:\_\_\_\_\_<mailto:\_\_\_\_\_>

**April 06, 2007 Fw: LP tax estimates**

To: McGrath, Brian CC: Lee, David; Howe, Cara From: Hubsher, Elise Notes: Thought you might be able to help with this. David we are starting to send these out and hope to have all investors with the exception of Jeepers and employees out by Mon. Additional work needs to be done for employees so that the incentive and mgmt fees are backed out. \_\_\_\_\_ Sent from my BlackBerry Wireless Device ----- Original Message ----- From: Lee, David To: Epstein, Aaron; Flood, Brad Cc: Sumberac, Robert; Hubsher, Elise Sent: Fri Apr 06 10:22:40 2007 Subject: LP tax estimates When are they going out? Today? If not, can I have a breakdown of % of income? David C. Lee President D.B. Zwirn & Co. L.P. 745 Fifth Avenue 18th Floor New York, NY 10151 \_\_\_\_\_ fax \_\_\_\_\_

**April 11, 2007 Fw: Jeepers - 2006 K-1 Estimate**

To: Sumberac, Robert; Lee, David CC: Howe, Cara From: Hubsher, Elise Notes: Ok to send? \_\_\_\_\_ Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: \_\_\_\_\_ Fax: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_ Attachments: <<Jeepers Inc. - 2006 K-1 Estimates for DBZ SOF LP 1.pdf>>

**April 11, 2007 Jeepers - 2006 K-1 Estimate**

To: Hubsher, Elise; Howe, Cara; White, Nicole CC: Sumberac, Robert; So, Eva; Warren, Clifford From: McGrath, Brian Notes: Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: \_\_\_\_\_ Fax: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: HYPERLINK "mailto:\_\_\_\_\_<mailto:bmcgrath@dbzco.com> Attachments: <<Jeepers Inc. - 2006 K-1 Estimates for DBZ SOF LP 1.pdf>>

**April 12, 2007 2006 Tax Estimate - Jeepers Inc.**

To: Beller, Harry\*Financial Trust Company (J. Epstein & Co.) (harry@nysgllc.com) CC: Hubsher, Elise; Lee, David Notes: <file:///\\dbzco.com\global\local\shared\specocps\Operations\Accounting\Tax\2006\Tax Compliance WP's & PWC Requests\K-1 Investor Tax Estimates\LP - Estim 06 K-1 Letters to Investors\JEEPERS Inc\Jeepers Inc. - 2006 K-1 Estimates for DBZ SOF LP 1.pdf> Harry, Please see the attached 2006 tax estimate for Jeepers Inc. We expect to send out the final K1 early summer. Please contact either David Lee or Elise Hubsher if you have any questions. Thank you, Cara \_\_\_\_\_ Cara Howe Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_ HYPERLINK "mailto:\_\_\_\_\_<mailto:\_\_\_\_\_> Attachments: <<Jeepers Inc. - 2006 K-1 Estimates for DBZ SOF LP 1.pdf>>

**April 12, 2007 Fw: Jeepers - 2006 K-1 Estimate**

To: Howe, Cara From: Hubsher, Elise Notes: Please send to Harry Beller and cc me and DL -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 11:56 AM To: Hubsher, Elise Subject: RE: Jeepers - 2006 K-1 Estimate fine -----Original Message----- From: Hubsher, Elise Sent: Thursday, April 12, 2007 11:52 AM To: Lee, David Subject: FW: Jeepers - 2006 K-1 Estimate DL... is this sufficient ans for CH to send to Harry Beller? -----Original Message----- From: Howe, Cara Sent: Thursday, April 12, 2007 11:41 AM To: Hubsher, Elise Subject: FW: Jeepers - 2006 K-1 Estimate Am I okay to send to Harry Beller? -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 10:49 AM To: Flood, Brad; Sumberac, Robert; Hubsher, Elise Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate ok -----Original Message----- From: Flood, Brad Sent: Thursday, April 12, 2007 10:43 AM To: Sumberac, Robert; Hubsher, Elise; Lee, David Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate The K-1 statement plus his portion of Unrealized is \$110k less than the year end statement. This is reasonable given the data that we used for the K-1 estimates. NY state tax is not referenced on the K-1 estimate, however I discussed with Brian McGrath and the relative numbers makes sense. Federal taxable income as reported on the K-1 estimate is higher than the NY source that we have estimated for him. So, we are good to go. -----Original Message----- From: Sumberac, Robert Sent: Thursday, April 12, 2007 8:56 AM To: Hubsher, Elise; Lee, David Cc: Howe, Cara; Flood, Brad Subject: RE: Jeepers - 2006 K-1 Estimate Pls coordinate with Brad -----Original Message----- From: Hubsher, Elise Sent: Thursday, April 12, 2007 7:41 AM To: Lee, David; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Ok. CH can check the nos we sent at year end. We will not send this out until we do so. DL do you want to send this once checked or should we? -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 7:28 AM To: Hubsher, Elise; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Yes, someone please double check total income and nY state tax match his year end statement first? -----Original Message----- From: Hubsher, Elise Sent: Wednesday, April 11, 2007 6:20 PM To: Sumberac, Robert; Lee, David Cc: Howe, Cara Subject: Fw: Jeepers - 2006 K-1 Estimate Ok to send? ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: [REDACTED] Fax: [REDACTED] Mobile: [REDACTED] Email: [REDACTED] <mailto:[REDACTED]>

**April 12, 2007 RE: Jeepers - 2006 K-1 Estimate**

To: Flood, Brad; Sumberac, Robert; Hubsher, Elise CC: Howe, Cara From: Lee, David Notes: ok -----Original Message----- From: Flood, Brad Sent: Thursday, April 12, 2007 10:43 AM To: Sumberac, Robert; Hubsher, Elise; Lee, David Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate The K-1 statement plus his portion of Unrealized is \$110k less than the year end statement. This is reasonable given the data that we used for the K-1 estimates. NY state tax is not referenced on the K-1 estimate, however I discussed with Brian McGrath and the relative numbers makes sense. Federal taxable income as reported on the K-1 estimate is higher than the NY source that we have estimated for him. So, we are good to go. -----Original Message----- From: Sumberac, Robert Sent: Thursday, April 12, 2007 8:56 AM To: Hubsher, Elise; Lee, David Cc: Howe, Cara; Flood, Brad Subject: RE: Jeepers - 2006 K-1 Estimate Pls coordinate with Brad -----Original Message----- From: Hubsher, Elise Sent: Thursday, April 12, 2007 7:41 AM To: Lee, David; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Ok. CH can check the nos we sent at year end. We will not send this out until we do so. DL do you want to send this once checked or should we? -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 7:28 AM To: Hubsher, Elise; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Yes, someone please double check total income and nY state tax match his year end statement first? -----Original Message----- From: Hubsher, Elise Sent: Wednesday, April 11, 2007 6:20 PM To: Sumberac, Robert; Lee, David Cc: Howe, Cara Subject: Fw: Jeepers - 2006 K-1 Estimate Ok to send? ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: [REDACTED] Fax: [REDACTED] Mobile: [REDACTED] Email: [REDACTED] <mailto:[REDACTED]>

**April 12, 2007 RE: Jeepers - 2006 K-1 Estimate**

To: Lee, David; Hubsher, Elise; Flood, Brad CC: Howe, Cara From: Sumberac, Robert Notes: Brad: Pls perform the checks DL pointed out below. Thanks - -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 7:28 AM To: Hubsher, Elise; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Yes, someone please double check total income and nY state tax match his year end statement first? -----Original Message----- From: Hubsher, Elise Sent: Wednesday, April 11, 2007 6:20 PM To: Sumberac, Robert; Lee, David Cc: Howe, Cara Subject: Fw: Jeepers - 2006 K-1 Estimate Ok to send? ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: [REDACTED] Fax: [REDACTED] Mobile: [REDACTED] Email: [REDACTED] <mailto:[REDACTED]>

**April 12, 2007 RE: Jeepers - 2006 K-1 Estimate**

To: Lee, David; Sumberac, Robert CC: Howe, Cara From: Hubsher, Elise Notes: Ok. CH can check the nos we sent at year end. We will not send this out until we do so. DL do you want to send this once checked or should we? -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 7:28 AM To: Hubsher, Elise; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Yes, someone please double check total income and nY state tax match his year end statement first? -----Original Message----- From: Hubsher, Elise Sent: Wednesday, April 11, 2007 6:20 PM To: Sumberac, Robert; Lee, David Cc: Howe, Cara Subject: Fw: Jeepers - 2006 K-1 Estimate Ok to send? ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: [REDACTED] Fax: [REDACTED] Mobile: [REDACTED] Email: [REDACTED] <mailto:[REDACTED]>

**April 12, 2007 RE: Jeepers - 2006 K-1 Estimate**

To: Hubsher, Elise; Sumberac, Robert CC: Howe, Cara From: Lee, David Notes: Yes, someone please double check total income and nY state tax match his year end statement first? -----Original Message----- From: Hubsher, Elise Sent: Wednesday, April 11, 2007 6:20 PM To: Sumberac, Robert; Lee, David Cc: Howe, Cara Subject: Fw: Jeepers - 2006 K-1 Estimate Ok to send? ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: [REDACTED] Fax: [REDACTED] Mobile: [REDACTED] Email: [REDACTED] <mailto:[REDACTED]>

**April 12, 2007 RE: Jeepers - 2006 K-1 Estimate**

To: Sumberac, Robert; Hubsher, Elise; Lee, David CC: Howe, Cara From: Flood, Brad Notes: The K-1 statement plus his portion of Unrealized is \$110k less than the year end statement. This is reasonable given the data that we used for the K-1 estimates. NY state tax is not referenced on the K-1 estimate, however I discussed with Brian McGrath and the relative numbers makes sense. Federal taxable income as reported on the K-1 estimate is higher than the NY source that we have estimated for him. So, we are good to go. -----Original Message----- From: Sumberac, Robert Sent: Thursday, April 12, 2007 8:56 AM To: Hubsher, Elise; Lee, David Cc: Howe, Cara; Flood, Brad Subject: RE: Jeepers - 2006 K-1 Estimate Pls coordinate with Brad -----Original Message----- From: Hubsher, Elise Sent: Thursday, April 12, 2007 7:41 AM To: Lee, David; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Ok. CH can check the nos we sent at year end. We will not send this out until we do so. DL do you want to send this once checked or should we? -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 7:28 AM To: Hubsher, Elise; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Yes, someone please double check total income and NY state tax match his year end statement first? -----Original Message----- From: Hubsher, Elise Sent: Wednesday, April 11, 2007 6:20 PM To: Sumberac, Robert; Lee, David Cc: Howe, Cara Subject: Fw: Jeepers - 2006 K-1 Estimate Ok to send? ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: [REDACTED] Fax: [REDACTED] Mobile: [REDACTED] Email: [REDACTED] <mailto:[REDACTED]>

**April 12, 2007 RE: Jeepers - 2006 K-1 Estimate**

To: Hubsher, Elise; Lee, David CC: Howe, Cara; Flood, Brad From: Sumberac, Robert Notes: Pls coordinate with Brad -----Original Message----- From: Hubsher, Elise Sent: Thursday, April 12, 2007 7:41 AM To: Lee, David; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Ok. CH can check the nos we sent at year end. We will not send this out until we do so. DL do you want to send this once checked or should we? -----Original Message----- From: Lee, David Sent: Thursday, April 12, 2007 7:28 AM To: Hubsher, Elise; Sumberac, Robert Cc: Howe, Cara Subject: RE: Jeepers - 2006 K-1 Estimate Yes, someone please double check total income and NY state tax match his year end statement first? -----Original Message----- From: Hubsher, Elise Sent: Wednesday, April 11, 2007 6:20 PM To: Sumberac, Robert; Lee, David Cc: Howe, Cara Subject: Fw: Jeepers - 2006 K-1 Estimate Ok to send? ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: McGrath, Brian To: Hubsher, Elise; Howe, Cara; White, Nicole Cc: Sumberac, Robert; So, Eva; Warren, Clifford Sent: Wed Apr 11 17:55:04 2007 Subject: Jeepers - 2006 K-1 Estimate Elise, We spoke earlier today with Bob S on Jeepers Inc & he is OK for us to proceed and send the 2006 K-1 Estimate. I have attached it to this e-mail. Please let us know if you have any questions. Thanks, Brian Brian T. McGrath, CPA Senior Tax Manager D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 Direct: [REDACTED] Fax: [REDACTED] Mobile: [REDACTED] Email: [REDACTED] <mailto:[REDACTED]>

**April 13, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - Q1 Tax Information - Jeepers Inc.**

To: 'Beller, Harry\*Financial Trust Company (J. Epstein & Co.) (harry@nysglic.com)' From: DBZ & Co. Investor Relations Notes: <file://\\dbzco.com\global\local\shared\specopp\Operations\Accounting\Tax\2007\Q1 NYS Ltr - Withheld\pdf letters\Q1-2007 DBZ SOF LP NYS WH Letter - Jeepers Inc.pdf> Harry, Attached please find important correspondence regarding Q1 2007 New York State sourced income. Please note that this is dated material, which may require action by April 15, 2007. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax HYPERLINK "mailto:[REDACTED]" <mailto:[REDACTED]>

**May 31, 2007 Harry Beller's new email address**

To: Lee, David CC: Howe, Cara From: Hubsher, Elise Notes: Ok we will resend ----- Sent from my BlackBerry Wireless Device ----- Original Message ----- From: Lee, David To: Hubsher, Elise Sent: Thu May 31 12:15:31 2007 Subject: RE: 2006 Tax Estimate - Jeepers Inc. Harry has new email address [REDACTED] From: Hubsher, Elise Sent: Thursday, May 31, 2007 8:35 AM To: Lee, David; Sumberac, Robert Subject: FW: 2006 Tax Estimate - Jeepers Inc. From: Howe, Cara Sent: Thursday, May 31, 2007 8:25 AM To: Hubsher, Elise Subject: FW: 2006 Tax Estimate - Jeepers Inc. From: Howe, Cara Sent: Thu 4/12/2007 12:14 PM To: 'Beller, Harry\*Financial Trust Company (J. Epstein & Co.) [REDACTED]' Cc: Hubsher, Elise; Lee, David Subject: 2006 Tax Estimate - Jeepers Inc. Harry, Please see the attached 2006 tax estimate for Jeepers Inc. We expect to send out the final K1 early summer. Please contact either David Lee or Elise Hubsher if you have any questions. Thank you, Cara Cara Howe Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]

**June 08, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - Q2 Tax Information**

To: 'Beller, Harry\*Financial Trust Company (J. Epstein & Co.) (harry@nysglic.com)' CC: Lee, David; Hubsher, Elise From: DBZ & Co. Investor Relations Notes: Harry, Attached please find important correspondence regarding Q2 2007 New York State sourced income. Please note that this is dated material, which may require action by June 15, 2007. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax HYPERLINK "mailto:[REDACTED]" <mailto:[REDACTED]> Attachments: <<Jeepers Inc..pdf>>

**June 08, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - Q2 Tax Information**

To: 'hbeller@nysgmail.com' CC: Lee, David; Hubsher, Elise; White, Nicole From: DBZ & Co. Investor Relations Notes: Harry, Attached please find important correspondence regarding Q2 2007 New York State sourced income. Please note that this is dated material, which may require action by June 15, 2007. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax HYPERLINK "mailto:[REDACTED]" <mailto:[REDACTED]> Attachments: <<Jeepers Inc..pdf>>

**June 08, 2007 FW: JEEPERS - PLEASE APPROVE**

To: White, Nicole; Howe, Cara; Hubsher, Elise; Sumberac, Robert; Warren, Clifford From: Lee, David Notes: Cliff, can we double check that their guestimate is correct given the NYS C-corp? ----- From: White, Nicole Sent: Friday, June 08, 2007 4:50 PM To: Lee, David Cc: Howe, Cara; Hubsher, Elise Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached e-mail to Harry Beller for Q2 tax information for Jeepers. Once approved do you want to send it or should we send from the IR inbox? Thanks, Nicole White Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED] Attachments: <<EmbeddedItem: D.B. Zwirn Special Opportunities Fund, L.P. - Q2 Tax Information>>

**June 08, 2007 JEEPERS - PLEASE APPROVE**

To: Lee, David CC: Howe, Cara; Hubsher, Elise Notes: David, Please approve the attached e-mail to Harry Beller for Q2 tax information for Jeepers. Once approved do you want to send it or should we send from the IR inbox? Thanks, Nicole White Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED] Attachments: <<EmbeddedItem: D.B. Zwirn Special Opportunities Fund, L.P. - Q2 Tax Information>>

**June 08, 2007 RE: JEEPERS - PLEASE APPROVE**

To: Lee, David; White, Nicole; Howe, Cara; Hubsher, Elise; Sumberac, Robert CC: McGrath, Brian; So, Eva From: Warren, Clifford Notes: their estimate was done on the same basis as all, which could merely be 110% of last year's \_\_\_\_\_ From: Lee, David Sent: Friday, June 08, 2007 6:14 PM To: White, Nicole; Howe, Cara; Hubsher, Elise; Sumberac, Robert; Warren, Clifford Subject: FW: JEEPERS - PLEASE APPROVE Cliff, can we double check that their guestimate is correct given the NYS C-corp? \_\_\_\_\_ From: White, Nicole Sent: Friday, June 08, 2007 4:50 PM To: Lee, David Cc: Howe, Cara; Hubsher, Elise Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached e-mail to Harry Beller for Q2 tax information for Jeepers. Once approved do you want to send it or should we send from the IR inbox? Thanks, Nicole White Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**June 08, 2007** **Re: JEEPERS - PLEASE APPROVE ok to send then**

To: Warren, Clifford; White, Nicole; Howe, Cara; Hubsher, Elise; Sumberac, Robert CC: McGrath, Brian; So, Eva From: Lee, David Notes: ----- Sent from my BlackBerry Wireless Handheld ----- Original Message ----- From: Warren, Clifford To: Lee, David; White, Nicole; Howe, Cara; Hubsher, Elise; Sumberac, Robert Cc: McGrath, Brian; So, Eva Sent: Fri Jun 08 18:34:59 2007 Subject: RE: JEEPERS - PLEASE APPROVE their estimate was done on the same basis as all, which could merely be 110% of last year's \_\_\_\_\_ From: Lee, David Sent: Friday, June 08, 2007 6:14 PM To: White, Nicole; Howe, Cara; Hubsher, Elise; Sumberac, Robert; Warren, Clifford Subject: FW: JEEPERS - PLEASE APPROVE Cliff, can we double check that their guestimate is correct given the NYS C-corp? \_\_\_\_\_ From: White, Nicole Sent: Friday, June 08, 2007 4:50 PM To: Lee, David Cc: Howe, Cara; Hubsher, Elise Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached e-mail to Harry Beller for Q2 tax information for Jeepers. Once approved do you want to send it or should we send from the IR inbox? Thanks, Nicole White Investor Relations D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**June 18, 2007** **D.B. Zwirn Special Opportunities Fund, L.P. - Quarterly Account Statement**

To: Beller, Harry\*Jeepers, Inc. \_\_\_\_\_ CC: Lee, David; Hubsher, Elise From: DBZ & Co. Investor Relations Notes: <file:///\\dbzco.com\global\local\shared\specoppss\Operations\Accounting\Investors\Onshore Statements\2007\LP Statements\Q1 07 LP Statements\LP Q1 07 Statement - Jeepers Inc.pdf> Harry, Attached please find the 2007 Q1 capital account statement for your investment in the D.B. Zwirn Special Opportunities Fund, L.P. Please feel free to contact us if you have any questions. Best Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_ HYPERLINK "mailto: \_\_\_\_\_" <mailto: \_\_\_\_\_> Attachments: <<LP Q1 07 Statement - Jeepers Inc.pdf>>

**June 18, 2007** **Jeepers Inc statement - Q1 2007**

To: Lee, David CC: Sumberac, Robert; Hubsher, Elise; White, Nicole Notes: David - Can you please confirm that we can send the attached Jeepers Q1 statement to Harry? Thanks \_\_\_\_\_ Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_ HYPERLINK "mailto: \_\_\_\_\_" <mailto: \_\_\_\_\_> Attachments: <<LP Q1 07 Statement - Jeepers Inc.pdf>> <<2007 03 LP Statement Return Summary.xls>>

**July 26, 2007** **D.B. Zwirn Special Opportunities Fund, L.P. - 2006 Estimated K-1 - Jeepers Inc.**

To: Beller, Harry\*Jeepers, Inc. (hbeller@nysgmail.com) From: DBZ & Co. Investor Relations Notes: <file:///\\dbzco.com\global\local\shared\specoppss\Operations\Accounting\Tax\2006\Tax Compliance WP's & PWC Requests\K-1 Investor Tax Estimates\LP - Rev Estim 06 K-1 to investors dtd 7-25-07\Jeepers Inc. - DBZ SOF LP - 06 Rev Estim K-1.pdf> Harry, Please see the attached 2006 estimated K-1. Please note that the attached document adds detail to the estimate we provided to you in April. Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 \_\_\_\_\_ Phone \_\_\_\_\_ Fax IR@dbzco.com Attachments: <<Jeepers Inc. - DBZ SOF LP - 06 Rev Estim K-1.pdf>>

**July 26, 2007** **RE: JEEPERS - PLEASE APPROVE (DL approves revised K-1 estimate)**

To: White, Nicole CC: Howe, Cara; Hubsher, Elise From: Lee, David Notes: ok \_\_\_\_\_ From: White, Nicole Sent: Thursday, July 26, 2007 5:57 PM To: Lee, David Cc: Howe, Cara; Hubsher, Elise Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached draft email to Harry Beller with Jeepers Inc's revised K-1. Once approved we will send it from the IR inbox. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**August 16, 2007** **D.B. Zwirn Special Opportunities Fund, L.P. - Quarterly Account Statement**

To: Beller, Harry\*Jeepers, Inc. \_\_\_\_\_ From: DBZ & Co. Investor Relations Notes: Harry, Attached please find the 2007 Q2 capital account statement for your investment in the D.B. Zwirn Special Opportunities Fund, L.P. Please feel free to contact us if you have any questions. Best Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_ <file:///\\dbzco.com\global\local\shared\specoppss\Operations\Accounting\Investors\Onshore Statements\2007\LP Statements\Q2 07 LP Statements\PDF Statements\LP 07 Q2 Statement - Jeepers Inc.pdf>

**August 16, 2007** **RE: Jeepers - Please approve**

To: Howe, Cara From: Lee, David Notes: ok to go \_\_\_\_\_ From: Howe, Cara Sent: Thursday, August 16, 2007 3:43 PM To: Lee, David Cc: Hubsher, Elise; White, Nicole; Lau, Kit Subject: Jeepers - Please approve David - Please approve the attached quarterly statement email to Harry Beller before we send. Thanks! \_\_\_\_\_ Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_ HYPERLINK "mailto: \_\_\_\_\_" <mailto: \_\_\_\_\_>

**September 07, 2007** **D.B. Zwirn Special Opportunities Fund, L.P. - Q3 Tax Information**

To: Beller, Harry\*Jeepers, Inc. \_\_\_\_\_ From: DBZ & Co. Investor Relations Notes: <file:///\\dbzco.com\global\local\shared\specoppss\Operations\Accounting\Tax\2007\Q3 2007 UBT\LETTERS\WITHHELD\Accounting\Tax\2007\Q3 2007 UBT\LETTERS\WITHHELD\pdf letters\Jeepers Inc. - 3Q 2007 NYS.pdf> Harry, Attached please find important correspondence regarding Q3 2007 New York State sourced income. Please note that this is dated material, which may require action by September 17, 2007. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 \_\_\_\_\_ Phone \_\_\_\_\_ Fax HYPERLINK "mailto: \_\_\_\_\_" <mailto: \_\_\_\_\_> Attachments <mailto: \_\_\_\_\_> : <<Jeepers Inc. - 3Q 2007 NYS.pdf>>

**September 07, 2007** **JEEPERS - PLEASE APPROVE**

To: Lee, David CC: Howe, Cara; Lau, Kit; Hubsher, Elise Notes: David, Please approve the attached draft email to Harry Beller with Jeepers Inc's Q3 2007 NYS Letter. Once approved we will send it from the IR inbox. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Attachments: <<EmbeddedItem: D.B. Zwirn Special Opportunities Fund, L.P. - Q3 Tax Information>>

**September 07, 2007** **RE: JEEPERS - PLEASE APPROVE (DL approves Q3 2007 NYS Letter)**

To: White, Nicole From: Lee, David Notes: ok \_\_\_\_\_ From: White, Nicole Sent: Friday, September 07, 2007 3:34 PM To: Lee, David Cc: Howe, Cara; Lau, Kit; Hubsher, Elise Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached draft email to Harry Beller with Jeepers Inc's Q3 2007 NYS Letter. Once approved we will send it from the IR inbox. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**September 16, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - 2006 Estimated K-1 - Jeepers Inc.**

To: 'Beller, Harry\*Jeepers, Inc. \_\_\_\_\_' From: DBZ & Co. Investor Relations Notes: <file:///dbzco.com/global/local/shared/specopps/Operations/Accounting/Tax/2006/Investor K-1 Estimates 9-14-07/JP/Jeepers Inc. - 2006 K-1 Estim 9-14-07.pdf>  
Harry, Please see the attached 2006 estimated K-1. Please note that the attached document adds detail to the estimate we provided to you in July.  
Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 \_\_\_\_\_ Phone \_\_\_\_\_ Fax HYPERLINK  
'mailto:\_\_\_\_\_': <<Jeepers Inc. - 2006 K-1 Estim 9-14-07.pdf>>

**September 16, 2007 Re: JEEPERS - PLEASE APPROVE (DL approves 2006 Estimated K-1)**

To: White, Nicole From: Lee, David Notes: OK ----- Sent from my BlackBerry Wireless Handheld ----- Original Message ----- From: White, Nicole To: Lee, David Cc: Hubsher, Elise; Howe, Cara Sent: Sat Sep 15 22:41:30 2007 Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached draft email to Harry Beller with Jeepers Inc's 2006 Estimated K-1. Once approved we will send it from the IR inbox. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**October 02, 2007 Second email address for Harry Beller - pls send K-1 correspondence**

To: 'Beller, Harry\*Jeepers, Inc. \_\_\_\_\_' CC: Howe, Cara From: Lee, David Notes: HYPERLINK  
'mailto:\_\_\_\_\_': <mailto:\_\_\_\_\_> as secondary email for Harry Beller David C. Lee President D.B. Zwirn & Co. L.P. 745 Fifth Avenue 18th Floor New York, NY 10151 \_\_\_\_\_ fax HYPERLINK  
'mailto:\_\_\_\_\_': <mailto:\_\_\_\_\_>

**October 13, 2007 D.B. Zwirn Special Opportunities Fund, L.P. - 2006 K-1**

To: 'Beller, Harry\*Jeepers, Inc. \_\_\_\_\_' CC: 'Beller, Harry\*Jeepers, Inc. \_\_\_\_\_' From: DBZ & Co. Investor Relations Notes: <file:///dbzco.com/global/local/shared/specopps/Operations/Accounting/Tax/2006/INVESTOR FINAL K-1'S FOR DISTRIB ON OCT 13TH/188-FINANCIAL TRUST COMPANY, INC.pdf> <file:///dbzco.com/global/local/shared/specopps/Operations/Accounting/Tax/2006/INVESTOR FINAL K-1'S FOR DISTRIB ON OCT 13TH/1-JEEPERS INC..pdf> To the investors of D.B. Zwirn Special Opportunities Fund, L.P.: Attached please find your 2006 Schedule K-1. As of the date of issuing your Schedule K-1, there are a number of pending adjustments that will affect the GAAP basis financial statements. Due to the pending adjustments, the book income and ending capital account balances, when finalized, will likely be different than the amounts reflected on your Schedule K-1. For this reason, we have indicated that the capital account on your Schedule K-1 is not presented on a GAAP basis (Part II, Information About the Partner, Item N, Partner's capital account analysis, has been checked "Other (explain)" rather than "GAAP"). We do not believe the pending adjustments to have a material impact on the tax items reported on your 2006 Schedule K-1. However, we cannot predict with certainty that such adjustments will not require us to amend the 2006 tax return and issue revised Schedule K-1's, or request an administrative adjustment to correct a previously filed tax return. Please consult your tax advisor. If you have any questions, please call Cliff Warren at \_\_\_\_\_. Sincerely, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 \_\_\_\_\_ Phone \_\_\_\_\_ Fax HYPERLINK  
'BLOKED::BLOKED::mailto:\_\_\_\_\_': <mailto:\_\_\_\_\_> Attachments: <<188-FINANCIAL TRUST COMPANY, INC.pdf>> <<001-JEEPERS INC..pdf>>

**December 18, 2007 JEEPERS - PLEASE APPROVE**

To: Lee, David CC: Howe, Cara; Hubsher, Elise Notes: David, Please approve the attached draft email to Harry Beller with Jeepers Inc's restated 12/31/06 capital account statement. I have attached their earlier statement for your reference. Once approved we will send it from the IR inbox. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
Attachments: <<EmbeddedItem: D.B. Zwirn Special Opportunities Fund, L.P. - Restated 12/31/06 Capital Account Statement>>  
<<LP Final Q4 Revised Statement - Jeepers Inc.pdf>>

**December 18, 2007 RE: JEEPERS - PLEASE APPROVE**

To: White, Nicole CC: Howe, Cara; Hubsher, Elise From: Lee, David Notes: ok \_\_\_\_\_ From: White, Nicole Sent: Tuesday, December 18, 2007 3:08 AM To: Lee, David Cc: Howe, Cara; Hubsher, Elise Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached draft email to Harry Beller with Jeepers Inc's restated 12/31/06 capital account statement. I have attached their earlier statement for your reference. Once approved we will send it from the IR inbox. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**December 18, 2007 RE: JEEPERS - PLEASE APPROVE (DL approves restated 12/31/06 capital account statement)**

To: White, Nicole CC: Howe, Cara; Hubsher, Elise From: Lee, David Notes: ok \_\_\_\_\_ From: White, Nicole Sent: Tuesday, December 18, 2007 3:08 AM To: Lee, David Cc: Howe, Cara; Hubsher, Elise Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached draft email to Harry Beller with Jeepers Inc's restated 12/31/06 capital account statement. I have attached their earlier statement for your reference. Once approved we will send it from the IR inbox. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**January 04, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information**

To: 'Beller, Harry\*Jeepers, Inc. \_\_\_\_\_' CC: 'Beller, Harry\*Jeepers, Inc. (JEBrenn@attglobal.net)' From: DBZ & Co. Investor Relations Notes: Harry, Attached please find important correspondence regarding 2007 tax information. If applicable to your investment in the D.B. Zwirn Special Opportunities Fund, L.P., please respond by February 1, 2008 for the NYS Nonresident Partner Withholding and February 28, 2008 for Composite Return Elections. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_  
Attachments: <<Jeepers Inc. - 2007 Composite Election.pdf>> <<NYS Non-Res Withholding Attachment - LP Investors.pdf>>

**January 10, 2008 Jeepers - Please approve**

To: Lee, David CC: Hubsher, Elise; White, Nicole Notes: DL - Can you please approve sending the attached tax email to Jeepers? Thanks  
Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: \_\_\_\_\_ F: \_\_\_\_\_  
HYPERLINK "mailto:\_\_\_\_\_": <mailto:\_\_\_\_\_> Attachments: <<EmbeddedItem: D.B. Zwirn Special Opportunities Fund, L.P. - Q4 Tax Information>>

**February 13, 2008 Jeepers, Inc. redemption notice rec'd - DBZ docs required**

To: [REDACTED] CC: Hubsher, Elise; Howe, Cara; Jean Paul Hanna Notes: Darren, Thank you for the attached notification to withdraw Jeepers, Inc.'s investments in the D.B. Zwirn Special Opportunities Fund LP. In order to process these redemptions, we will need you to complete the attached Request for Withdrawal of Interests form. Kindly note, one document must be completed for each available redemption date. The April 1, 2002 investment is available June 30, 2008, the September 1, 2002 investment is available September 30, 2008, the December 1, 2002 investment is available December 31, 2008, the January 1, 2005 investment is available March 31, 2009 and the June 1, 2003 investment is available June 30, 2009. Once the redemption documents have been fully completed, please forward copies to me to review before sending the originals to GlobeOp. Feel free to contact me should you have any questions. Regards, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED]  
Attachments: <<LGA-WFX-01\_0802131757193317.pdf>> <<DBZ LP Redemption 12 07.pdf>>

**February 13, 2008 Redemption notice for Jeepers Inc - rec'd via Fax**

To: Howe, Cara From: FAXCOM Fax Server Notes: <file://\dbzco.com\global\local\shared\specopps\Investor Relations\Investor Correspondence\Financial Trust Company\Jeepers Inc Redemption Notice 2.13.08.pdf> FAXCOM RECEIVED FAX REPORT -----  
Received Time : 02/13/2008 12:56 (GMT-05:00) Result : OK Description : All pages received OK Result Code : 0000 Pages Received: 0004  
Bad Pages : 0000 Remote TSI : Connect Time : 0063 Seconds Fax line : 1 Routing ID : 9652 Baud Rate : 14400 Bps The fax is included as a PDF document attachment. Attachments: <<LGA-WFX-01\_0802131757193317.pdf>>

**March 27, 2008 2007 Tax Estimate - Jeepers**

To: Beller, Harry\*Jeepers, Inc. [REDACTED] CC: Beller, Harry\*Jeepers, Inc. [REDACTED] From: Schumacher, Suzanna Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Tax\2007\Investor K-1 Estimates\pdf letters - DBZ SOF LP - 3.26.08 Estimates\Jeepers Inc. - DBZ SOF LP - 2007 Estim K-1.pdf> Please see the attached 2007 tax estimate. We expect to send out the final K-1 in the summer. Sincerely, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax: [REDACTED] HYPERLINK "blocked::BLOCKED::mailto:[REDACTED]" Attachments: <<Jeepers Inc. - DBZ SOF LP - 2007 Estim K-1.pdf>>

**April 11, 2008 JEEPERS - PLEASE APPROVE**

To: Lee, David CC: Hubsher, Elise; Schumacher, Suzanna Notes: David, Please approve the attached draft email to Harry Beller with Jeepers Inc's Q1 2008 NYS Letter. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED]  
Attachments: <<EmbeddedItem: D.B. Zwirn Special Opportunities Fund, L.P. - Q1 Tax Information>>

**April 11, 2008 RE: JEEPERS - PLEASE APPROVE (DL approves email)**

To: White, Nicole CC: Hubsher, Elise; Schumacher, Suzanna From: Lee, David Notes: ok \_\_\_\_\_ From: White, Nicole Sent: Friday, April 11, 2008 10:17 AM To: Lee, David Cc: Hubsher, Elise; Schumacher, Suzanna Subject: JEEPERS - PLEASE APPROVE David, Please approve the attached draft email to Harry Beller with Jeepers Inc's Q1 2008 NYS Letter. Thanks, Nicole White D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] Fax: [REDACTED]

**June 25, 2008 Performance**

To: [REDACTED] CC: Ferraro, Alicia Notes: May performance numbers are not yet finalized. We will send the monthly performance email as soon as the numbers are available. The email will be sent from D.B. Zwirn Investor Relations. Elise Hubsher Managing Director Investor Relations & Marketing D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] E-mail: HYPERLINK "mailto:[REDACTED]" <mailto:[REDACTED]>

**July 17, 2008 Current Wire Instructions**

Notes: Dear Mr. Beller, We are in the process of updating our records and request that you please send us the current wire instructions for the following account invested in D.B. Zwirn Special Opportunities Fund, L.P.: Jeepers Inc. Thank you, Suzanna Suzanna Schumacher D. B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]

**July 18, 2008 Updated Wire Instructions for Jeepers Inc. - rec'd via email**

From: Harry Beller Notes: Suzanne The following are wiring instructions for Jeepers Inc: Bank Name: Citibank, N.A.  
New York, NY ABA No.: 021-000-089 For Credit To: Bear Stearns & Co. Account #: [REDACTED]  
#: [REDACTED]-3186 For Further Credit To: Jeepers, Inc. Account #: [REDACTED] 52-1-4 Thanks Harry \_\_\_\_\_  
From: Schumacher, Suzanna [mailto:[REDACTED]] Sent: Thursday, July 17, 2008 5:34 PM To: Harry Beller Subject: Current Wire Instructions Dear Mr. Beller, We are in the process of updating our records and request that you please send us the current wire instructions for the following account invested in D.B. Zwirn Special Opportunities Fund, L.P.: Jeepers Inc. Thank you, Suzanna Suzanna Schumacher D. B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED] This e-mail message is intended only for the named recipient(s) above. It may contain confidential information. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this e-mail and any attachment(s) is strictly prohibited. D.B. Zwirn & Co., L.P. reserves the right to archive and monitor all e-mail communications through its networks. If you have received this e-mail in error, please immediately notify the sender by replying to this e-mail and delete the message and any attachment(s) from your system. Thank you.

**August 04, 2008 Communications**

From: david.lee@dbzco.com Sent: 8/4/2008 8:17:31 AM To: [REDACTED] Cc: [REDACTED] Subject: Communications Dear Harry: I received a telephone message asking me to call you. In light of the threats of litigation made by Jeffrey Epstein and Jeepers, please make future communications to me and anyone else at D.B. Zwirn & Co., L.P. in writing. We will respond directly to any such communications or, if appropriate, refer them to counsel. Sincerely, David Lee

**August 04, 2008 Communications - Must be in writing**

From: Lee, David To: Beller, Harry\*Jeepers, Inc. [REDACTED] Cc: Hubsher, Elise; Howe, Cara Sent: Mon Aug 04 08:17:31 2008 Subject: Communications Dear Harry: I received a telephone message asking me to call you. In light of the threats of litigation made by Jeffrey Epstein and Jeepers, please make future communications to me and anyone else at D.B. Zwirn & Co., L.P. in writing. We will respond directly to any such communications or, if appropriate, refer them to counsel. Sincerely, David Lee

**August 22, 2008 D.B. Zwirn & Co., L.P. - Investor Correspondence**

We are currently in the process of updating our investor records. If you would like to be removed from this distribution list, please send an email to [REDACTED] Thank you, D.B. Zwirn & Co., L.P. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]

**August 22, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Quarterly Commentary**

Attached please find the most recent investor commentary for the D.B. Zwirn Special Opportunities Fund, L.P. Please let us know if you have any questions or comments. Best Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax [REDACTED]

**August 25, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor: For the month ended July 31, 2008, D.B. Zwirn Special Opportunities Fund, L.P. posted an unaudited net return of -1.37%, bringing its year-to-date net return to -11.83%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**September 08, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Q3 Tax Information**

From: Investor.Relations@dbzco.com Sent: 9/8/2008 2:50:52 PM To: [REDACTED] Cc: [REDACTED] Subject: D.B. Zwirn Special Opportunities Fund, L.P. - Q3 Tax Information Attached please find important correspondence regarding Q3 2008 New York State sourced income. Please note that this is dated material, which may require action by September 15, 2008. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax [REDACTED]

**September 08, 2008 FW: Jeepers - LP investment**

From: Yang, Bo Sent: Monday, September 08, 2008 11:47 AM To: Hubsher, Elise Cc: White, Nicole; Cutler, Lawrence D. Subject: RE: Jeepers - LP investment Hi, Elise, Below are details per your request: The value of Jeepers' June 1, 2003 investment originally for \$10,000,000 - on June 30, 2007 and on December 31, 2007 6/30/07 \$17,927,409 12/31/07 \$18,482,652 7/31/08 \$16,296,786 The value of Jeepers' January 1, 2005 investment originally for \$20,000,000 - on March 31, 2007 and on December 31, 2007. 3/31/07 \$27,093,673 12/31/07 \$29,215,482 7/31/08 \$25,760,289 Please let me know if you have any questions. Thanks, Bo From: Hubsher, Elise Sent: Monday, September 08, 2008 10:46 AM To: Yang, Bo Cc: White, Nicole; Cutler, Lawrence D. Subject: Jeepers - LP investment Bo, Can you provide the following information The value of Jeepers' June 1, 2003 investment originally for \$10,000,000 - on June 30, 2007 and on December 31, 2007 The value of Jeepers' January 1, 2005 investment originally for \$20,000,000 - on March 31, 2007 and on December 31, 2007. Thanks Elise Hubsher Managing Director Investor Relations & Marketing D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone: [REDACTED] E-mail: [REDACTED] <mailto:[REDACTED]>

**September 12, 2008 Re: Pls Approve - Jeepers**

From: [REDACTED] Sent: 9/12/2008 7:00:15 AM To: [REDACTED] Subject: Re: Pls Approve - Jeepers Ok -----  
Sent from my BlackBerry Wireless Handheld From: Howe, Cara To: Lee, David Cc: Hubsher, Elise; Schumacher, Suzanna Sent: Fri Sep 12 00:05:05 2008 Subject: Pls Approve - Jeepers David - Can you please approve the attached K-1 email to be sent to Jeepers? Thanks, Cara  
Cara Howe D.B. Zwirn & Co. 745 Fifth Avenue New York, NY 10151 T: [REDACTED] F: [REDACTED]  
<mailto:[REDACTED]>

**October 04, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor, To better reflect the dissolution process initiated on March 31, 2008, in addition to providing monthly and year-to-date net returns, we will include a measure which we believe better quantifies the performance of the recovery process. The metric, called "Recovery Percentage," will reflect the percent of March 31, 2008 value that has been distributed to investors plus the current value of assets in the portfolio at current valuation levels. Upon final cash distribution, at the conclusion of the wind down process, the Recovery Percentage will reflect the percentage of March 31, 2008 NAV that has been returned to limited partners. From March 31, 2008 through August 31, 2008, Recovery Percentage for the D.B. Zwirn Special Opportunities Fund, L.P. ("the Fund") totaled an unaudited 83.50%. For the month ended August 31, 2008, the Fund posted an unaudited net return of -6.68%, bringing its year-to-date net return to -17.72%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Recovery Percentage equals the sum of all cash distributions since March 31, 2008 plus the current month end NAV of the Fund, divided by the March 31, 2008 NAV, expressed in percentage terms. Recovery Percentage will reflect the percent of March 31, 2008 NAV returned to investors ONLY when the final cash distribution is made to investors. Prior to the final cash distribution the Recovery Percentage is simply a measure of cash distributions plus current valuation of the portfolio as a percentage of the March 31, 2008 NAV and should not be relied upon as an assurance of actual recovery. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**October 20, 2008 D.B. Zwirn & Co., L.P. - Investor Communication**

Attached please find an important investor communication that was sent to the shareholders of the D.B. Zwirn Special Opportunities Fund, Ltd. This communication is provided for your information only. As an investor in the D.B. Zwirn Special Opportunities Fund, L.P. no action is required. If you have any questions, please contact Elise Hubsher at [REDACTED]. Phone [REDACTED] Fax [REDACTED] Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151

**October 27, 2008 D.B. Zwirn & Co., L.P. - Investor Communication**

Attached please find an investor communication that was sent to the shareholders of the D.B. Zwirn Special Opportunities Fund, Ltd. This communication is provided for your information only. Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax [REDACTED]

**November 11, 2008 D.B. Zwirn & Co., L.P. - Deferral Vote Announcement**

Dear Investor: Effective as of the close of business on Monday, November 10, 2008, D.B. Zwirn Special Opportunities Fund, Ltd. (the "Fund") received the requisite consent from shareholders of the Fund to amend the Fee Deferral Agreement between D.B. Zwirn & Co., L.P. ("DBZCO") and the Fund. Pursuant to the amendment, the distribution of the 2004 deferred fees will be accelerated as follows: (i) 90% of the 2004 deferred fees will be paid from the Fund to DBZCO within 30 days of the end of the current fiscal year; and (ii) the remaining balance from the deferral account will be paid to DBZCO in 2009 upon completion of the 2008 audited financial statements for the Fund, but no later than December 31, 2009 and adjusted for changes, if any, in the 12/31/08 NAV resulting from the audit process. Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax [REDACTED]

**November 24, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor, To better reflect the dissolution process initiated on March 31, 2008, in addition to providing monthly and year-to-date net returns, we will include a measure which we believe better quantifies the performance of the recovery process. The metric, called "Recovery Percentage," will reflect the percent of March 31, 2008 value that has been distributed to investors plus the current value of assets in the portfolio at current valuation levels. Upon final cash distribution, at the conclusion of the wind down process, the Recovery Percentage will reflect the percentage of March 31, 2008 NAV that has been returned to limited partners. From March 31, 2008 through September 30, 2008, Recovery Percentage for the D.B. Zwirn Special Opportunities Fund, L.P. ("the Fund") totaled an unaudited 71.62%. For the month ended September 30, 2008, the Fund posted an unaudited net return of -14.24%, bringing its year-to-date net return to -29.43%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Recovery Percentage equals the sum of all cash distributions since March 31, 2008 plus the current month end NAV of the Fund, divided by the March 31, 2008 NAV, expressed in percentage terms. Recovery Percentage will reflect the percent of March 31, 2008 NAV returned to investors ONLY when the final cash distribution is made to investors. Prior to the final cash distribution the Recovery Percentage is simply a measure of cash distributions plus current valuation of the portfolio as a percentage of the March 31, 2008 NAV and should not be relied upon as an assurance of actual recovery. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**December 05, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Quarterly Commentary**

Thank you for your interest in D.B. Zwirn & Co., L.P. Attached please find the most recent investor commentary for the D.B. Zwirn Special Opportunities Fund, L.P. Best Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone [REDACTED] Fax [REDACTED]

**December 08, 2008 Company Name Change to : HBRK Associates Inc.**

From: Harry Beller [mailto:[REDACTED]] Sent: Monday, December 08, 2008 2:06 PM To: Harry Beller Subject: Just to clarify. I am still with the same organization. I just changed locations and the name of the firm. Thanks Harry Please update your records with the following contact information for me: HBRK Associates Inc PO Box 400 New York NY 10150 Tel #: 212-327-0106 Fax #: [REDACTED]  
Harry Beller HBRK Associates Inc. tel [REDACTED] fax [REDACTED]

**December 10, 2008 Harry request DL fax number**

From: Lee, David Sent: Wednesday, December 10, 2008 10:20 AM To: 'Harry Beller' Cc: Hubsher, Elise Subject: RE: [REDACTED] From: Harry Beller [mailto:[REDACTED]] Sent: Wednesday, December 10, 2008 10:18 AM To: Lee, David Subject: RE: David Please provide me with your fax number Thanks Harry From: Lee, David [mailto:[REDACTED]] Sent: Monday, December 08, 2008 6:40 PM To: Harry Beller Cc: Hubsher, Elise; Lebowitz, Seth; [REDACTED] Subject: RE: Harry, Just for our records, can you provide us something official from an authorized signatory indicating that you are still authorized on behalf of Jeepers? From: Harry Beller [mailto:hbeller@hbrkassociates.com] Sent: Monday, December 08, 2008 2:06 PM To: Harry Beller Subject: Just to clarify. I am still with the same organization. I just changed locations and the name of the firm. Thanks Harry Please update your records with the following contact information for me: HBRK Associates Inc PO Box 400 New York NY 10150 Tel #: [REDACTED] Fax #: [REDACTED]

Harry Beller HBRK Associates Inc. tel [REDACTED] fax [REDACTED] This e-mail message is intended only for the named recipient(s) above. It may contain confidential information. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this e-mail and any attachment(s) is strictly prohibited. D.B. Zwirn & Co., L.P. reserves the right to archive and monitor all e-mail communications through its networks. If you have received this e-mail in error, please immediately notify the sender by replying to this e-mail and delete the message and any attachment(s) from your system. Thank you.

**December 30, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor, To better reflect the dissolution process initiated on March 31, 2008, in addition to providing monthly and year-to-date net returns, we will include a measure which we believe better quantifies the performance of the recovery process. The metric, called "Recovery Percentage," will reflect the percent of March 31, 2008 value that has been distributed to investors plus the current value of assets in the portfolio at current valuation levels. Upon final cash distribution, at the conclusion of the wind down process, the Recovery Percentage will reflect the percentage of March 31, 2008 NAV that has been returned to limited partners. From March 31, 2008 through October 31, 2008, Recovery Percentage for the D.B. Zwirn Special Opportunities Fund, L.P. ("the Fund") totaled an unaudited 61.88%. For the month ended October 31, 2008, the Fund posted an unaudited net return of -13.60%, bringing its year-to-date net return to -39.03%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Recovery Percentage equals the sum of all cash distributions since March 31, 2008 plus the current month end NAV of the Fund, divided by the March 31, 2008 NAV, expressed in percentage terms. Recovery Percentage will reflect the percent of March 31, 2008 NAV returned to investors ONLY when the final cash distribution is made to investors. Prior to the final cash distribution the Recovery Percentage is simply a measure of cash distributions plus current valuation of the portfolio as a percentage of the March 31, 2008 NAV and should not be relied upon as an assurance of actual recovery. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**December 31, 2008 D.B. Zwirn Special Opportunities Fund, L.P. - Investor Communication**

As the end of the year is upon us, we are asking each of our investors to review the Privacy Policy of D.B. Zwirn & Co., L.P. This requires no further action and is for your information only. Best wishes for the New Year! Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151  
Phone [REDACTED] Fax [REDACTED]

**January 02, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor, To better reflect the dissolution process initiated on March 31, 2008, in addition to providing monthly and year-to-date net returns, we will include a measure which we believe better quantifies the performance of the recovery process. The metric, called "Recovery Percentage," will reflect the percent of March 31, 2008 value that has been distributed to investors plus the current value of assets in the portfolio at current valuation levels. Upon final cash distribution, at the conclusion of the wind down process, the Recovery Percentage will reflect the percentage of March 31, 2008 NAV that has been returned to limited partners. From March 31, 2008 through November 30, 2008, Recovery Percentage for the D.B. Zwirn Special Opportunities Fund, L.P. ("the Fund") totaled an unaudited 59.09%. For the month ended November 30, 2008, the Fund posted an unaudited net return of -4.54%, bringing its year-to-date net return to -41.80%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Recovery Percentage equals the sum of all cash distributions since March 31, 2008 plus the current month end NAV of the Fund, divided by the March 31, 2008 NAV, expressed in percentage terms. Recovery Percentage will reflect the percent of March 31, 2008 NAV returned to investors ONLY when the final cash distribution is made to investors. Prior to the final cash distribution the Recovery Percentage is simply a measure of cash distributions plus current valuation of the portfolio as a percentage of the March 31, 2008 NAV and should not be relied upon as an assurance of actual recovery. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**January 12, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Q4 Tax Information**

Attached please find important correspondence regarding Q4 2008 New York State sourced income. Please note that this is dated material, which may require action by January 15, 2009. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151  
Phone [REDACTED] Fax [REDACTED]

**January 13, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Tax Information**

Attached please find important correspondence regarding 2008 tax information. Please respond by February 20, 2009. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151  
Phone [REDACTED] Fax [REDACTED]

**February 09, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor, To better reflect the dissolution process initiated on March 31, 2008, in addition to providing monthly and year-to-date net returns, we will include a measure which we believe better quantifies the performance of the recovery process. The metric, called "Recovery Percentage," will reflect the percent of March 31, 2008 value that has been distributed to investors plus the current value of assets in the portfolio at current valuation levels. Upon final cash distribution, at the conclusion of the wind down process, the Recovery Percentage will reflect the percentage of March 31, 2008 NAV that has been returned to limited partners. From March 31, 2008 through December 31, 2008, Recovery Percentage for the D.B. Zwirn Special Opportunities Fund, L.P. ("the Fund") totaled an unaudited 48.06%. For the month ending December 31, 2008, the Fund posted an unaudited net return of -18.65%. For the year ending December 31, 2008, the Fund posted an unaudited net return of -52.65%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Recovery Percentage equals the sum of all cash distributions since March 31, 2008 plus the current month end NAV of the Fund, divided by the March 31, 2008 NAV, expressed in percentage terms. Recovery Percentage will reflect the percent of March 31, 2008 NAV returned to investors ONLY when the final cash distribution is made to investors. Prior to the final cash distribution the Recovery Percentage is simply a measure of cash distributions plus current valuation of the portfolio as a percentage of the March 31, 2008 NAV and should not be relied upon as an assurance of actual recovery. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**March 26, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Quarterly Commentary**

Thank you for your interest in D.B. Zwirn & Co., L.P. Attached please find the most recent investor commentary for the D.B. Zwirn Special Opportunities Fund, L.P. Best Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone Fax

**March 27, 2009 2008 Tax Estimate**

Please see the attached 2008 tax estimate. We expect to send out the final K-1 in the summer. Sincerely, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone Fax

**April 09, 2009 Jeepers Settlement Agreement and Release dated April 8, 2009**

From: Sent: 4/9/2009 7:42:37 AM To: Subject: FW: fully executed Jeepers/Epstein doc attached Has the DBZ signatures. Please store in complaint and also in investor correspondence and Protrak. Elise Hubsher Managing Director Investor Relations & Marketing D.B. Zwirn & Co. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone E-mail: From: Lee, David Sent: Thursday, April 09, 2009 7:20 AM To: Hubsher, Elise; Sumberac, Robert; Lebowitz, Seth; Rambler, Mark Subject: FW: fully executed Jeepers/Epstein doc attached From: Bowen, Lindsay Sent: Wednesday, April 08, 2009 6:09 PM To: Cc: Lee, David; Cutler, Lawrence D. Subject: fully executed Jeepers/Epstein doc attached Lindsay Bowen D. B. Zwirn & Co. 745 Fifth Avenue Floor 18 New York, NY 10151 Tel: Fax: <mailto: >

**April 13, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Q1 Tax Information**

Attached please find important correspondence regarding Q1 2009 New York State sourced income. Please note that this is dated material, which may require action by April 15, 2009. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone Fax

**April 13, 2009 FW: D.B. Zwirn Special Opportunities Fund, L.P. - Q1 Tax Information**

From: Sent: 4/13/2009 3:27:02 PM To: Subject: FW: D.B. Zwirn Special Opportunities Fund, L.P. - Q1 Tax Information From: DBZ & Co. Investor Relations Sent: Monday, April 13, 2009 3:20 PM To: Subject: D.B. Zwirn Special Opportunities Fund, L.P. - Q1 Tax Information Attached please find important correspondence regarding Q1 2009 New York State sourced income. Please note that this is dated material, which may require action by April 15, 2009. Thank you for your time. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone Fax

**April 29, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - 2007 Audited Financial Statements**

We are pleased to announce that the 2007 audited financial statements for the D.B. Zwirn Special Opportunities Fund, L.P. are complete and attached for your review. Please note that we regard the audited financial statements as proprietary and confidential documents. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone Fax

**May 04, 2009 D.B. Zwirn & Co., L.P. - 2008 Bernard National - CLO Audit**

We are pleased to announce that the 2008 audited financial statements for Bernard National Loan Investors, Ltd. are complete and attached for your review. Please note that we regard the audited financial statements as proprietary and confidential documents. Kind Regards, D.B. Zwirn & Co., L.P. 745 Fifth Avenue, 18th Floor New York, NY 10151 Phone Fax

**May 05, 2009 D.B. Zwirn Special Opportunities Fund, Ltd. - Investor Communication**

Attached please find an important communication that was sent to the Shareholders of the D.B. Zwirn Special Opportunities Fund, Ltd. This communication is for your information only and requires no action on your part. We will send a similar communication applicable to the Limited Partners of the D.B. Zwirn Special Opportunities Fund, L.P. shortly. If you have any questions, please contact Elise Hubsher at [REDACTED] Phone [REDACTED] Fax [REDACTED] 745 Fifth Avenue, 18th Floor New York, NY 10151 [REDACTED] Regards, D.B. Zwirn & Co., L.P.

**May 06, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor, To better reflect the dissolution process initiated on March 31, 2008, in addition to providing monthly and year-to-date net returns, we will include a measure which we believe better quantifies the performance of the recovery process. The metric, called "Recovery Percentage," will reflect the percent of March 31, 2008 value that has been distributed to investors plus the current value of assets in the portfolio at current valuation levels. Upon final cash distribution, at the conclusion of the wind down process, the Recovery Percentage will reflect the percentage of March 31, 2008 NAV that has been returned to limited partners. From March 31, 2008 through February 28, 2009, Recovery Percentage for the D.B. Zwirn Special Opportunities Fund, L.P. ("the Fund") totaled an unaudited 41.64%. For the month ending February 28, 2009, the Fund posted an unaudited net return of -1.72%, bringing its year-to-date net return to -4.97%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Recovery Percentage equals the sum of all cash distributions since March 31, 2008 plus the current month end NAV of the Fund, divided by the March 31, 2008 NAV, expressed in percentage terms. Recovery Percentage will reflect the percent of March 31, 2008 NAV returned to investors ONLY when the final cash distribution is made to investors. Prior to the final cash distribution the Recovery Percentage is simply a measure of cash distributions plus current valuation of the portfolio as a percentage of the March 31, 2008 NAV and should not be relied upon as an assurance of actual recovery. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**May 08, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Investor Communication**

Attached please find an important communication regarding the D.B. Zwirn Special Opportunities Fund, L.P. This communication requires a response no later than May 22, 2009. If you have any questions, please contact Elise Hubsher at [REDACTED] Phone [REDACTED] Fax [REDACTED] 745 Fifth Avenue, 18th Floor New York, NY 10151 [REDACTED] Regards, D.B. Zwirn & Co., L.P.

**May 15, 2009 Reminder: D.B. Zwirn Special Opportunities Fund, L.P. - Consent forms due before 10:00 a.m. on May 22, 2009**

Dear Investor: This is a reminder that consent forms must be received before 10:00a EST on May 22, 2009. If you would like to discuss the consent, please feel free to contact Elise Hubsher at [REDACTED] Thank you, D.B. Zwirn & Co., L.P.

**May 20, 2009 Reminder: D.B. Zwirn Special Opportunities Fund, L.P. - Consent forms due before 10:00 a.m. on May 22, 2009**

Dear Investor: We have not received your consent form. This is a reminder they must be received before 10:00 a.m. New York time on May 22, 2009. If you would like to discuss the consents, please feel free to contact Elise Hubsher at [REDACTED] Thank you, D.B. Zwirn & Co., L.P.

**May 22, 2009 D.B. Zwirn Special Opportunities Funds Investor Communication**

Dear Investor, We are pleased to inform you that as of 10:00 AM today, the deadline for submitting proxies in respect of the notices sent to investors in each of D.B. Zwirn Special Opportunities Fund, L.P., D.B. Zwirn Special Opportunities Fund, Ltd., D.B. Zwirn Asia/Pacific Special Opportunities Fund, L.P. and D.B. Zwirn Special Opportunities (TE) Fund, L.P., we had received a sufficient number of proxies for each fund to constitute a quorum and to approve the various matters for which consent was requested in connection with the replacement of D.B. Zwirn & Co., L.P. as investment manager to the funds with an affiliate of Fortress Investment Group LLC. We note that, for D.B. Zwirn Special Opportunities Fund, Ltd., the vote will be finalized at the shareholders' meeting scheduled for May 26, 2009 and, once finalized, we expect management of the funds will be transferred to Fortress at the closing pursuant to the transaction documents described in the consent documents. We would like to thank all investors in the Funds for their thoughtful consideration of all matters related to the transaction and look forward to your continued support as we make the transition. Regards, D.B. Zwirn & Co., L.P.

**May 26, 2009 D.B. Zwirn Special Opportunities Fund, L.P. - Performance Information**

Dear Investor, To better reflect the dissolution process initiated on March 31, 2008, in addition to providing monthly and year-to-date net returns, we will include a measure which we believe better quantifies the performance of the recovery process. The metric, called "Recovery Percentage," will reflect the percent of March 31, 2008 value that has been distributed to investors plus the current value of assets in the portfolio at current valuation levels. Upon final cash distribution, at the conclusion of the wind down process, the Recovery Percentage will reflect the percentage of March 31, 2008 NAV that has been returned to limited partners. From March 31, 2008 through March 31, 2009, Recovery Percentage for the D.B. Zwirn Special Opportunities Fund, L.P. ("the Fund") totaled an unaudited 40.15%. For the month ending March 31, 2009, the Fund posted an unaudited net return of -3.58%, bringing its year-to-date net return to -8.38%. Best Regards, D.B. Zwirn & Co., L.P. Important Disclosures Performance is an unaudited rate of return based on the market value of D.B. Zwirn Special Opportunities Fund, L.P. (the "Fund"). Performance includes capital contributions and withdrawals, as applicable, is net of fees and expenses and includes the reinvestment of earnings. The returns are calculated net of management fees of 2% and an allocation/incentive fee of 20%. The Fund's fees may be modified or waived for certain investors. Please refer to the Fund's offering memorandum for more information regarding the Fund's fees. It should be noted that as a result of certain factors including among others, an investor's eligibility to participate in "new issues," an investor's actual performance and actual fees may differ from those reflected by the Fund. Investors should refer to their quarterly capital account balance statement to determine their actual performance return and the fees applied to their capital account. The Fund's unaudited rate of return may include prior period accounting adjustments, reclassifications and other items not relating to investment performance. Future adjustments may be made to the returns, if deemed appropriate. The Fund commenced operations on May 1, 2002. The Fund's market value has been determined in accordance with the valuation methodology set forth in the Fund's offering memorandum. It should be noted that certain of the Fund's investments have been valued using fair valuation as determined by the General Partner or third party sources. Recovery Percentage equals the sum of all cash distributions since March 31, 2008 plus the current month end NAV of the Fund, divided by the March 31, 2008 NAV, expressed in percentage terms. Recovery Percentage will reflect the percent of March 31, 2008 NAV returned to investors ONLY when the final cash distribution is made to investors. Prior to the final cash distribution the Recovery Percentage is simply a measure of cash distributions plus current valuation of the portfolio as a percentage of the March 31, 2008 NAV and should not be relied upon as an assurance of actual recovery. Past performance is no guarantee of future returns. This data is being provided on a confidential basis by D.B. Zwirn & Co., L.P. ("DBZ & Co.") solely for the information of those persons to whom it is transmitted. This data is proprietary information of DBZ & Co. and may not be reproduced or otherwise disseminated in whole or in part without DBZ & Co.'s prior written consent. The information set forth herein does not purport to be complete and no obligation to update or otherwise revise such information is being assumed. No person in any jurisdiction may treat this information as constituting either an offer to sell or a solicitation of an offer to buy any interest in the funds. A prospective subscriber must rely solely on the terms of, and disclosure of information in, the Fund's final offering memorandum and related documents, which constitute the only basis on which subscriptions may be made. The Fund is a high-risk investment vehicle that is available only to qualified individuals or entities that are willing to assume above average risk and limited liquidity. An investment in the Fund is speculative and involves a high degree of risk. The terms and risk factors of the Fund are set out in its Confidential Memorandum which is available to qualified prospective investors upon request.

**June 01, 2009 Fortress Value Recovery Fund ("VRF") - Investor Communication**

Dear Investor, We have successfully transferred the management of all four D.B. Zwirn Special Opportunities Funds to Fortress VRF Advisors I LLC, an investment manager affiliated with Fortress Investment Group. We thank you for your broad participation in the investment manager replacement process. Attached is the ADV Part II for FIG LLC for your review as well as our new contact information. We look forward to catching up with you in the coming weeks. New Contact Information: Elise Hubsher [REDACTED] Cara Howe [REDACTED] Nicole White [REDACTED] Best Regards, Fortress VRF Investor Relations Fortress VRF Investor Relations Fortress Investment Group 1345 Avenue of the Americas New York, NY 10105 [REDACTED]

**July 01, 2009 Fortress Value Recovery Fund - Investor Communication**

Dear Investor, Please see the attached investor communication and note new contact information below. Elise Hubsher [REDACTED] Cara Howe [REDACTED] Nicole White [REDACTED] Fortress VRF Investor Relations Fortress Investment Group 1345 Avenue of the Americas New York, NY 10105 [REDACTED]

Fax

**May 10, 2005 Consent received for LP OM changes**

Notes:

Note:

**May 01, 2002 Initial Subscription (05.01.02) of \$10m into DBZ LP**

Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Sub Docs\DBZ LP\2002 05\Financial Trust Company, Inc. 2002 05.pdf>

**September 01, 2002 Add'l contribution (09.01.02) of \$10mm into DBZ LP**

Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Sub Docs\DBZ LP\2002 09\Financial Trust Company, Inc. 2002 09.pdf>

**December 01, 2002 Add'l contribution (12.01.02) of \$30mm into DBZ LP**

Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Sub Docs\DBZ LP\2002 12\Financial Trust Company, Inc. 2002 12.pdf>

**June 01, 2003 Add'l contribution (06.01.03) of \$10mm into DBZ LP**

Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Sub Docs\DBZ LP\2003 06\Financial Trust Company, Inc. 2003 06.pdf>

**June 30, 2004 Q2 2004 Capital Account Statement for Financial Trust Company**

Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2004\Q2 2004 statements\LP Letters in PDF\2004 06 30 LP merged document 1 Financial Trust Company.pdf>

**September 01, 2004 Historical notes**

Notes: 6/1/03-Invested \$10M onshore Invested \$60M onshore 10/20/03 -too early to ask for more money

**September 30, 2004 Q3 2004 Capital Account Statement for Financial Trust Company**

Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2004\Q3 2004 statements\LP Letters in PDF\2004 09 30 LP merged document 1 Financial Trust Company.pdf>

**December 31, 2004 Q4 2004 Capital Account Statement for Financial Trust Company**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2004\Q4 2004 statements\LP Letters in PDF\2004 12 31 LP merged document 1 Financial Trust Company.pdf>

**January 01, 2005 Add'l contribution (01.01.05) of \$20mm into DBZ LP**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Sub Docs\DBZ LP\2005 01\Financial Trust Company 2005 01.pdf>

**January 11, 2005 Side Letter - (1/11/05)**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Investor Relations\Side notes\FTC (1.11.05).pdf>

**March 31, 2005 Q1 2005 Capital Account Statement for Financial Trust Company**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2005\2005 Q1 statements\LP Letters in PDF\2005 03 31 LP merged document 1 Financial Trust Company.pdf>

**May 12, 2005 Original consent received for LP OM changes**  
NULL

**June 30, 2005 Q2 2005 Capital Account Statement for Financial Trust Company**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2005\2005 Q2 statements\LP Letters in PDF\2005 06 30 LP merged document revised 1 Financial Trust Company.pdf>

**September 08, 2005 Q3 NYS letter - (9/8/05)**  
Notes: <file://\dbzco.com\global\local\shared\specopps\NYS 3Q letters\Financial Trust Co Q3 NYS letter.pdf>

**September 13, 2005 2005 Exemption Certificate**  
Notes:

**September 15, 2005 Side Letter (FTC) - (1/11/05)**  
Notes:

**September 21, 2005 Q3 NYS Letter (FTC) - (9/8/05)**  
Notes:

**September 30, 2005 Q3 2005 Capital Account Statement for Financial Trust Company**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2005\2005 Q3 statements\LP Letters in PDF\2005 09 30 LP merged document 1 Financial Trust Company.pdf>

**December 31, 2005 Q4 2005 Capital Account Statement for Financial Trust Company**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2005\2005 Q4 statements\LP Letters in PDF\LP final merged letters Q4 2005 1 Financial Trust Company.pdf>

**January 01, 2006 Transfer In (01.01.06) of \$114,379,190 into DBZ LP**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Sub Docs\DBZ LP\2006 01\Jeepers Inc 2006 01.pdf>

**January 11, 2006 Q4 NYS Letter - (01.11.06)**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Tax\NYS 4Q Letters 2005\Non-withheld\Financial Trust Company Q4 NYS Letter.pdf>

**March 31, 2006 Q1 2006 Capital Account Statement for Financial Trust Company**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Operations\Accounting\Investors\Onshore Statements\2006\2006 Q1 statements\LP Letters in PDF\LP final merged letters Q1 2006 1 Financial Trust Co.pdf>

**October 09, 2006 Investor Alert: Departure of Perry Gruss**  
Notes: Tried calling but no one answered.

**January 04, 2007 Seth called to advise TW of what is taking place with Jeffrey Epstein's interest in DBZ LP. He has a tax issue so we have retroactively transferred FTC's interest to Jeepers Inc as of 1/1/06.**  
Notes: Not official yet, until we receive the fully notarized sub docs which are coming next week. FTC transferred its interest in LP to their wholly owned subsidiary Jeepers. All subject to receipt to fully notarized docs - Seth will forward once he receives them.

**January 10, 2007 Original Jeepers Inc 12/31/05 transfer docs rec'd via inter-office mail from Seth**  
NULL

**February 20, 2007 Jeffrey Epstein requests full withdrawal of Jeepers account on 3/31/07 - eligibility to be reviewed (rec'd via certified mail)**  
Notes: <file://\dbzco.com\global\local\shared\specopps\Investor Relations\Investor Correspondence\Financial Trust Company\Jeepers Inc. Withdrawal Request 2.14.07.pdf>

**March 02, 2007 Original 2006-2007 Composite Return Election Form rec'd via IOM**  
NULL

**February 19, 2008** Jeepers Inc making 6/30/08, 9/30/08, 12/31/08, 3/31/09 and 6/30/09 redemptions from DBZ LP - redemption docs rec'd via messenger

NULL

Phone call

**October 30, 2006** Investor Alert: PG Departure Round 2

Notes: DZ called Harry Beller. Send letter re: upgrade of infrastructure

**November 20, 2006** Investor Alert: PG Departure Round 2

Notes: DZ - JE 12:10pm Mark Elovitz called David Endyck, JE's attorney

**February 22, 2008** Investor Alert: Funds Wind Down and FT Articles (SL)

NULL

**January 13, 2009** Brigitte, BM and CH/NW spoke with Harry & explained the income and withholding #'s reported on the Q4 NYS non-resident tax letter that was distributed.

NULL

**June 10, 2009** Call with Harry (EH)

Relayed to Harry Beller estimated unaudited 12/31/08 balance of \$41,707,011. He will await the statements for a more "official" number. He asked when he could expect to receive his redemption amt. We discussed the leverage and the fact that the secured creditors would be paid first and then the redeemers. Also note that the revised year end balance for 2007 post audit was \$95,228,091