

MICHAEL M. BUCHMAN, ESQ.

January 4, 2008

VIA E-MAIL

Stephen M. Axinn, Esq.  
Axinn Veltrop & Harkrider LLP  
114 West 47th Street  
New York, NY 10036

Re: Congregation Shaare Zedek/Bayside Cemetery

Dear Mr. Axinn:

This will acknowledge receipt of yours dated December 28, 2007. We find your comments seeking to lay blame with this lawsuit neither constructive nor consistent with the spirit of Judge Dearie's three month temporary stay of this matter. It is incumbent on the parties to this proceeding to wisely use the time afforded to seek an amicable resolution of this matter. Toward that end, we are writing to, yet again, request information from your clients. We believe that disclosure of this information now is necessary so that we can understand and solicit comparable work from other contractors in order to offer a well-based, cost-effective proposal for the restoration of the cemetery.

The requested information is readily available from your clients and production of this information now will place no burden on your clients other than making photocopies of documents already produced to the New York State Attorney General's Office ("AG's Office") and others. Indeed, last winter Ethan Klingsberg Esq., made us aware of the existence of a considerable amount of material that your clients have provided to the AG's Office and others. When we inspected some of this material last spring at the AG's Office, which we have not been allowed to copy, it became readily apparent that much of this material was "carbon copied" to a number of third-parties. Given that others seemingly have had access to these documents, we ask again for access to this information.

We do not agree with the position you stated during a recent call that your clients have no fiduciary duty to provide this information to my clients. We have demonstrated, beyond doubt, that Plaintiffs' possess requisite standing. Moreover, Judge Dearie indicated that, while not ruling on your motion, he did not believe that your standing, statute of frauds and statute of limitations arguments were well based in light of the information we provided the Court. The information we seek at this time is limited to "financial" and "clean-up" information.

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A. Financial Information

Judge Dearie indicated that our request for, and disclosure of, information concerning the invasion of the perpetual care and annual care accounts by your clients was a “logical” part of a forward looking solution for Bayside Cemetery. We note that your letter fails to mention whether your clients intend to make a financial contribution to ensure the success of the new entity which will have control of the cemetery. This is a vital component of any settlement in this matter. In light of the foregoing, we repeat our request for all relevant documents and information concerning the underlying perpetual care and annual care accounts, including all communications with the AG’s Office and all documents referenced in those communications, so that we can collectively determine how much money existed in the accounts and how much money was improperly removed by your clients.

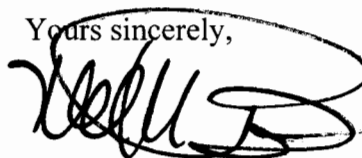
B. “Clean Up” Information

During the conference with Judge Dearie, you indicated that the AG’s Office has estimated the clean-up costs for the cemetery to be between \$1 and \$2 million. Notably, the AG’s Office specifically told us during a spring meeting that it *had not* conducted a feasibility study to determine how much it would cost to clean-up the cemetery. The AG’s Office further indicated that Ethan Klingsberg, Esq., projected the clean-up costs for the cemetery. When we pressed Mr. Klingsberg, who was present and representing your clients at the meeting, for the underlying basis for his assertion he refused to share any specific information although he mentioned a clean-up number that he claimed was based on “professional estimates.” We renew our request for this information so that we can obtain comparable “professional bids” from different contractors.

We reiterate that we would like to play a meaningful role in the restoration of the cemetery, but we cannot do so absent your good faith assistance which includes the transfer of the requested information. If it is your intention to withhold the requested information for any reason, please let me know so that we can timely seek judicial intervention.

We await your response.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Michael M. Buchman', written over a horizontal line.

Michael M. Buchman

c: John Lucker  
Elizabeth Lucker  
Nancy Rousseau