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August 15, 2008

VIA ELECTRONIC MAIL

Michael M. Buchman, Esq.
Pomerantz Haudek Block Grossman & Gross LLP
100 Park Avenue
26th Floor
New York, NY 10017

Re: Lucker et al. v. Bayside Cemetery & Congregation Shaare Zedek, No. 07 Civ. 3823 (RJD) (JMA)

Dear Mr. Buchman:

Pursuant to the parties' earlier stipulation, I write as counsel to the Defendants in the above-referenced action to update you on Congregation Shaare Zedek's plans for the restoration, maintenance, and operation of Bayside Cemetery. At the outset, please note that this letter describes only the Congregation's current plans, which may evolve as circumstances change. It is not intended to commit the Congregation to any particular action, or to operate as an admission as to your clients' standing to assert claims against the Defendants, the validity of their allegations, or their right to receive further such updates in the future.

The Congregation's long-term plan for the maintenance and upkeep of Bayside Cemetery is simple: engage the Jewish community in a broad-based effort to raise the funds necessary to endow an independent cemetery corporation that can acquire title to Bayside and provide it with the financial stability and full-time professional management that it, and the generations of Jewish dead buried there, deserve. In the shorter term, a major cleanup of the cemetery is clearly a necessary first step towards that goal. We are pleased that important Jewish communal organizations such as UJA-Federation of New York ("UJA-Federation"), the Jewish Community Relations Council of New York, and the Hebrew Free Burial Association, as well as the Charities Bureau of the New York State Attorney General's Office, have expressed their support for those plans. Although a permanent solution to Bayside's situation is not yet imminent, important progress is being made.

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As you know, the Community Association for Jewish At-Risk Cemeteries (“CAJAC”) was incorporated last year, with the specific mission of raising funds from the entire Jewish community — outside the auspices of any single synagogue — for the restoration, maintenance, and upkeep of New York Jewish cemeteries that are not independently financially viable or are otherwise at risk. While the commencement of this lawsuit had the unfortunate, if unintended, consequence of disrupting CAJAC’s search for an executive director, its volunteer leadership has already begun gathering information about similar projects in other metropolitan areas and working on a short-term and long-term strategy for the organization.

Last month, the Congregation and CAJAC made a joint presentation to the senior leadership of UJA-Federation, at which we not only described the Congregation’s plan for Bayside, but also made clear that the problem of historic cemeteries is not unique to Bayside. In fact, the Jewish communities of Massachusetts, Cincinnati, and Metrowest New Jersey, among others, have already assumed communal responsibility for such cemeteries and launched successful fundraising campaigns, with Jewish Federations playing a key role. In the aftermath of that meeting, UJA-Federation, in a letter from its chief executive officer to the leadership of the Congregation (a copy of which is attached), reaffirmed both its support for the Congregation’s plans for Bayside and its recognition that Bayside is a communal problem that UJA-Federation will need to play an important role in solving. It also made a number of important tangible contributions to advancing the Congregation’s plan for Bayside:

First, while UJA-Federation had already approved a \$145,000 grant for the cleanup of Bayside (corresponding to the estimate for out-of-pocket costs that had been obtained by the Charities Bureau from a Jewish cemetery operator willing to donate the necessary labor), that cleanup was originally expected to be deferred until the cemetery was ready to be transferred from the Congregation to the to-be-formed Article 15 cemetery corporation. At our urging, UJA-Federation has now agreed that it is important to begin the cleanup as soon as possible, without waiting for CAJAC to complete its fundraising for a Bayside endowment, and will waive that condition of the grant and allow it to be immediately disbursed. We are hopeful that we can similarly convince the interested cemetery operator to agree to an accelerated timetable for the cleanup. (As you know, we are attempting to keep his name out of the public record, to the extent possible.)

In addition, UJA-Federation introduced CAJAC to a highly qualified candidate for its executive director position, with whom CAJAC is currently in final negotiations. In light of the substantial experience that candidate will bring to CAJAC, and to facilitate the negotiating process, UJA-Federation has agreed to double the amount of its originally promised grant for the support of the executive director’s salary. While hiring an executive director for CAJAC will not instantly provide the funds that are required for a Bayside endowment, it is a necessary threshold step.

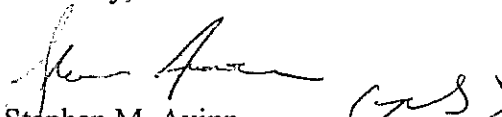
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Finally, UJA-Federation commissioned, at its own expense, a comprehensive study of Jewish cemeteries in New York to identify additional cemeteries that are currently "at-risk" or are likely to require assistance from the community in coming years. As we explained in our meeting with them, Bayside is highly unlikely to be the only such cemetery in the coming years, as the problem of funding religious cemeteries is in many ways systemic, and not simply the result of one synagogue's decisions or circumstances. While all of the evidence available suggests that Bayside is by far the largest and most pressing current need — and CAJAC's leadership has made clear that Bayside will be its first priority — we believe that the UJA-Federation's recognition that this is, in fact, a recurring problem will greatly aid CAJAC in tapping the full spectrum of communal resources that it will need to succeed.

Apart from our conversations with UJA-Federation, we are also pleased that there has been a resurgence of volunteer efforts to help cleanup Bayside Cemetery. In particular, Chai Riders, a local Jewish motorcycle group, approached the Congregation and has scheduled a cleanup for the last weekend in October, with an expected 20-50 volunteers. They have also secured significant donations of equipment and supplies from a number of community vendors, including Home Depot. Although the Congregation concluded several years ago that a professional cleanup would ultimately be required at Bayside, it is pleased to support these new volunteer efforts, and hopes that they will complement, even if they cannot replace, the larger efforts to be financially supported by UJA-Federation and CAJAC.

I hope that this letter leads you to believe, as I do, that constructive progress is being made to improve Bayside Cemetery. While there is still much work to be done — including, in the immediate future, further discussions aimed at getting the cleanup, which UJA-Federation has agreed to fund, started promptly — your clients can be assured that the Congregation and the broader Jewish community are firmly committed to ensuring that Bayside is restored, as soon as possible, to a condition that is respectful both to the dead buried there and to the legitimate needs of their descendents.

Sincerely,


Stephen M. Axinn (SMA)

Attachment

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August 5, 2008

Rabbi Julia Andelman
Richard Friedman, Esq., President
Congregation Shaare Zedek
212 West 93rd Street
New York, New York 10025

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Dear Rabbi Andelman and Mr. Friedman:

My colleagues and I appreciated your visit with us on July 1st. We are particularly impressed with the efforts that you and your colleagues such as Gary Katz have undertaken to deal with the condition of Bayside Cemetery over the years. You have engaged important communal organizations such as the Jewish Community Relations Council and the Hebrew Free Burial Association to work in a positive and coordinated fashion to restore the cemetery to an appropriate standard of dignity in order to honor the deceased and their families.

As you know, UJA-Federation has previously approved grants of \$145,000 for a one-time cleanup of the cemetery grounds and an additional \$40,000 to assist fund-raising efforts by the Community Association for Jewish At-Risk Cemeteries ("CAJAC"), the corporation that has been created to assume title to and control of Bayside Cemetery. We understand that CAJAC will acquire title to Bayside once this transfer has been approved by the Attorney General and the court. We stand behind these grants and are prepared to fund them.

Beyond these commitments, we recognize that to restore Bayside Cemetery so that it is, once again, a dignified resting place for our deceased requires broad communal involvement. I am pleased that the Jewish Community Relations Council and the Hebrew Free Burial Association are already working with you and CAJAC to develop a program to raise the necessary funds to implement a swift restoration of Bayside Cemetery as well as a long-term solution for the upkeep of this property as well as other Jewish at-risk cemeteries.

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UJA-Federation understands that it has an important role to play in this effort and looks forward to working with you to accomplish these goals. We have already taken the step of retaining a consultant to help us better understand the overall scope and magnitude of the problem and we look forward to receiving his report before the end of August. I have also asked our senior vice president, Louise Greilshelmer, and our chief financial officer, Irvin Rosenthal, to provide assistance to you in this endeavor on an on-going basis. Working together, I am confident that the long-awaited restoration of Bayside can become a reality.

Sincerely,



John S. Ruskay
Executive Vice President and CEO

cc: Gary Katz, Community Association for Jewish At-Risk Cemeteries
Amy Koplow, Hebrew Free Burial Association
David Pollock, Jewish Community Relations Council