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September 5, 2008

VIA ELECTRONIC MAIL

Michael M. Buchman, Esq.  
100 Park Avenue, 26th Floor  
New York, NY 10017

Re: Cohen v. Bayside Cemetery & Congregation Shaare Zedek, No. 08 Civ. 3555  
(RJD) (JMA)

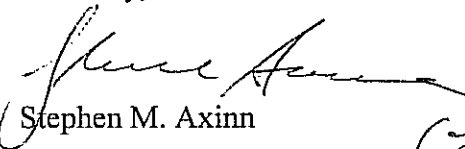
Dear Mr. Buchman:

This letter is to memorialize our request, first made by telephone yesterday, that you provide additional information regarding the Plaintiff in the above-referenced action, specifically the identities of Ms. Cohen's "family member(s)" who are allegedly buried at Bayside Cemetery and who allegedly "entered into one or more perpetual care contract with a Defendant," (Compl. ¶ 19), as well as their relationship(s) with Ms. Cohen. In addition, we are today requesting that you provide either a copy of the relevant perpetual care contract or sufficient information with which we can identify it from our records, namely the date the contract was entered into, the grave(s) covered by the alleged contract, and the amount of money paid by Ms. Cohen's family member(s).

We understand and agree that discovery has not yet commenced, but hope that a voluntary exchange of information on this limited subject will enable the Defendants to intelligently admit or deny the allegations contained in the Complaint, or otherwise narrow the issues in dispute.

Thank you for your consideration in this matter.

Sincerely,

  
Stephen M. Axinn (SMA)