

Court's Ex. 27

Case # 37-2008-83905

Rec'd

Dept 61 Clk

EXHIBIT

78

6/2/09 ZD

From: Martin Fleisher <marty@meflaw.com>
Sent: Mon Mar 13 2006 09:03:19 PST
To: Michael Swell <mswell@fbr.com>
CC:
Subject: RE:
Attachments: LPC GroupV Capital Call.xls

Importance: Normal
Priority: Normal
Sensitivity: None

Still life product clearing, here is new #. Pls send in. other investors theoretically coming very soon.

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suite 2103
New York NY 10019
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(f) 212-504-8256
(m) 917-701-7696
Marty@meflaw.com

Under IRS standards of professional practice, certain tax advice must meet requirements as to form and substance. To assure compliance with these standards, we disclose to you that this communication is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties.

From: Michael Swell [mailto:mswell@fbr.com]
Sent: Monday, March 13, 2006 11:57 AM
To: marty@meflaw.com
Subject: RE:

are we waiting for other investors before we send dough? do you need the money now? if yes what entity should i make the check out to?

From: Martin Fleisher [mailto:marty@meflaw.com]
Sent: Friday, March 10, 2006 5:12 PM
To: Michael Swell; Chris Gebhardt; 'Mark Risk'; 'David Walke'; 'Michael Kamil'
Subject:

One case dropped off. This should be my last change I hope.

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Kamil Partners
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Becker
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Walke
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Fleisher Plan
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Risk
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Future Investors
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