

Court's Ex. 31
Case # 37-2008-83905
Rec'd
Dept 61 Clk

From: Patrick Barry <patrick@lockwoodpension.com>
Sent: Mon Apr 24 2006 11:37:18 PDT
To: david@lockwoodpension.com <david@lockwoodpension.com>;marty@meflaw.com <marty@meflaw.com>
CC: Lori Callegari <lori@lockwoodpension.com>;Steve Lockwood <steve@lockwoodpension.com>
Subject: RE: EIN & Date of Trust list
Attachments: ein Numbers 4-06.xls

Importance: Low
Priority: Normal
Sensitivity: None

I've attached an updated version of this sheet. I also corrected the date listed for the trust. Please use this version moving forward. **REDACTED**

From: david@lockwoodpension.com [mailto:david@lockwoodpension.com]
Sent: Friday, April 21, 2006 11:10 AM
To: marty@meflaw.com
Cc: 'Lori Callegari'; 'Patrick Barry'; Steve Lockwood
Subject: EIN & Date of Trust list

Marty,

Attached is the list you requested. Please delete any client that is not needed.

Dave Capitelli
Lockwood Pension Services, Inc.
75 Rockefeller Plaza
Suite 2103
New York, NY 10019

EXHIBIT
86
6/2/09 JD

----- Original Message -----

From: Martin Fleisher

To: david@lockwoodpension.com

Cc: 'Lori Callegari' ; 'Patrick Barry' ; Steve Lockwood

Sent: Thursday, April 20, 2006 11:19 AM

Hi David--I understand you have a document with the names and tax IDs of all trusts pre-LPC and LPC). Our accountant will need this together with the date the trust was established. Can you just add a column to your sheet with this info (it presumably is in patrick's file, if no where else) Please let me know when we could get this.

Thx.

Martin Fleisher
75 Rockefeller Plaza
suite 2103
New York NY 10019
(p) 212-767-7307
(f) 212-504-8256
(m) 917-701-7696

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.

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REDACTED

Sheet1

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Sheet 1

Confidential - Subject to a Protective Order

LPC00919

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REDACTED

Sheet

Confidential - Subject to a Protective Order

LPC00920

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REDACTED

Sheet

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