

# Exhibit

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Gerald Login  
355 South End Ave. Apt 22A  
New York, NY 10280

The Honorable Judge Jeffrey D. Streitfeld  
Broward County Courthouse  
201 SE 6<sup>th</sup> Street, Room 920A  
Fort Lauderdale, Florida 33307

Dear Judge Streitfeld,

I am one of the almost committed suicide victims of the Madoff fiasco. I invested my life savings in P & S Associates, so that I could retire with some comfort. Now, at age 75, I have nothing, having lost it all in Madoff's Ponzi scheme.

Last year, I was informed that there was some kind of settlement, and that I would be receiving some desperately needed income by the end of the year. Then, from nowhere, I started getting reams of legal documents and lawyer and accountant letters stating that other people wanted to take over P & S and start lawsuits, etc. in the guise of getting more money for the partners. I vehemently opposed this delay of the distribution, assuming that all that was going to happen was that new lawyers and accountants were going to deplete the agreed upon distribution.

My worst fears have now come true. It has come to my attention that the new-to-the case professionals want to deplete the distribution by more than a half a million dollars! My God, the distribution had already been negotiated with Picard. All that was left to determine was the distribution method. Why is it necessary for these newly appeared professionals to take life-saving dollars out of my pocket? Why????? I am told that not only are the fees exorbitant, but there is a question of whether they are authorized by the partnership. And, all this is happening after the victims have suffered so much. When is it going to end. Please, no more victim suffering. We've had enough.

I respectfully request that the Judge carefully review the exorbitant, and possibly, unauthorized fees that are being requested in this case, and that the distribution take place as soon as possible.

Your Honor, thank you for your consideration in this matter.

Gerald Login

# GROUP BENEFIT CONSULTANTS, INC.

•Employee Benefits •Business Planning •Financial & Estate Planning

April 25, 2013

The Honorable Judge Jeffrey D. Streitfeld  
Broward County Courthouse  
201 S.E. 6<sup>th</sup> Street, Room 920A  
Fort Lauderdale, FL 33307

**RE: Distribution of Madoff Funds to Partners of S&P and P&S Associates**

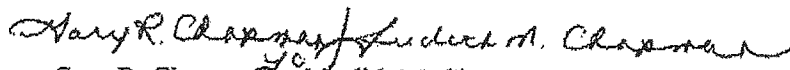
Dear Judge Streitfeld:

This letter is to state our concern and opposition to funds belonging to Partners being spent on unauthorized and unnecessary professional fees.

Also we understand funds are available now which belong to the Partnership and we ask for your decision to instruct the Conservator to distribute these funds as soon as possible so we are not victimized again by this most tragic loss.

We thank you for your consideration.

Sincerely,

  
Gary R. Chapman and Judith M. Chapman  
Trustees, Group Benefit Consultants, Inc. Defined  
Benefit Plan and Trust

GRC/gg

The Honorable Judge Jeffrey D. Streitfeld

Broward county Courthouse

201 SE 6th Street, Room 920A

Fort Lauderdale, Florida 33307

April 25, 2013

RE: S&P and P&S Associates General Partnerships

Dear Judge Jeffrey D. Streitfeld:

As a partner with S&P and P&S Associates General Partnerships, I am a Madoff victim. I am writing to you to let you know that I am opposed to any fees not authorized by the partnership to be paid to the conservator and his attorney. My wish is that the conservator distribute the proceeds which are now available to the partners as soon as possible and by September, as instructed by you. It is unfair and unjust for things to drag on and on so that the professionals involved can make more of the money that is rightly ours.

I thank you for your consideration in this manner.

Sincerely,

Bette Anne Peltzer

April 21, 2013  
The Honorable Judge Jeffrey D. Straitfield  
Broward County Courthouse  
201 SE 6th Street Room 920A  
Fort Lauderdale FL 33307

Honorable Judge

Firstly I urge you to hold firm to the September 2013 final date for distribution of funds.

This has been ongoing since December 2008 without resolution.

I'm 88 - the years are narrowing.

I'm in need of the return of my invested funds.

Secondly I am strongly opposed to paying any fees NOT authorized by the partnership.

Both the \$165,000.00 currently presented to the court and most certainly the anticipated additional \$400,000.00 budget also presented to the court.

These are our investment dollars being eaten up by outsiders with no personal financial involvement in S&P&S Assoc.

"STOP THE MONEY DRAIN"

It's our dollars NOT theirs

Thirdly I encourage you to order the  
Conservator to distribute the proceeds of  
S&P Associates as soon as possible  
Left much longer they'll be no dollars  
to recover

Thanking you for your attention to this  
URGENT matter

Erica P. Gianna

ERICA GIANNA

3101 NE 47th CT

A Landdale FL 33308

954.938.0348

*Diane M. Den Bleyker*  
14 River Point Drive  
Palm Coast, FL 32137

April 26, 2013

The Honorable Judge Jeffrey D. Streitfeld  
Broward County Courthouse  
201 SE 6<sup>th</sup> Street, Room 920A  
Ft. Lauderdale, FL 33307

Dear Mr. Streitfeld:

I am contacting you in regards to the Five million dollars available to distribute to S & P partners and additional funds that are expected from the Madoff Trustee in the future.

I am strongly opposed to paying any fees not authorized by the partnership (\$165,000), and I wish the conservator to distribute proceeds as soon as possible so the funds won't all be lost on unnecessary professional fees. I feel that this would cause the partners who have been victimized by Madoff to be victimized again.

The conservator has presented a budget to you for 2013, requesting that he and his attorney receive \$400,000 for one year of service. These fees are outrageous, and I pray that you do not allow this money to be distributed for this purpose.

Sincerely,



Diane M. Den Bleyker  
S & P Partner

April 26, 2013

To:  
The Honorable Judge Jeffrey D. Streiffeld  
Broward County Courthouse  
201 SE 6th Street, Room 920A  
Fort Lauderdale, Florida 33307

Mr. Abraham Saland  
10329 Silver Lake Dr  
Boca Raton, FL 33428-1806



From:  
Abraham Saland

Re: S&P/P&S Partnerships/Recovery of Madoff-related funds.

Your Honor,

I am writing as an S&P/P&S partner.

I recently learned that the court-appointed conservator -- who is supposed to wind down the partnership and distribute all funds posthaste to the victimized (by Madoff) partners -- has requested payment of some \$165,000 in "unauthorized fees." This amount is in addition to the \$400,000 that he and his attorney are already scheduled to receive for services rendered (over the course of less than one year).

These amounts truly seem excessive -- and they take away from the pool of funds which are intended to provide partial restitution to those of us who have already lost so much.

With greatest respect, Your Honor, I am writing for two reasons: 1) to oppose the payment of any fees to the conservator that are not authorized by the partnership, and 2) to express my hopes that all available funds/proceeds be distributed to the partners as soon as possible.

With utmost sincerity, I thank you for your consideration.

Abraham (& Shirley) Saland

10329 Silver Lake Drive  
Boca Raton, FL 33428  
(561) 479-3033

*Abraham Saland*



Attn: The Honorable Judge Jeffrey D Streitfeld  
Broward County Courthouse  
201 SE 6<sup>th</sup> Street, Room 920A  
Fort Lauderdale, Florida 33307

Judge Streitfeld,

The purpose of this letter is to express our opposition to more money to be given to professionals for unauthorized fees.

My husband and I are victims of the Madoff Ponzi fraud and are partners with S & P and P & S Associates, General Partnerships. We feel we were not only duped by Bernard Madoff, but feel we were initially drawn into investing our money after a not-completely honest presentation by Greg Powell, the brother of a friend and one of the original managing partners.

We were led to believe that there was nothing to worry about, that our money was being invested by this really sharp person in New York who knew the right time to buy or sell in the stock market. We were guaranteed an unbelievable percentage of interest on our money. In mid-year of 2008, we could not understand how, when we were receiving statements still revealing a high profit, everyone around was losing money.

My husband worked long hours at a paper mill, working shift work to earn his money. This loss of our anticipated retirement money has caused great hardship for our family and unnecessary stress. It has cost us a friendship that we are still trying to forget and move on, and I feel that the tremendous stress surrounding this Madoff fraud has contributed to a brain hemorrhage that I suffered the following year. I am fine now, but it could have been fatal.

Judge, please consider what these professionals, if given the staggering amount of money that they are requesting, money for unnecessary and unauthorized fees, money will be taken away from Madoff's victims what is rightfully theirs. Please don't let us be victims again.

Thank you for your consideration in this important matter.

Sincerely,  
Louis and Darlene O'Neal, S&P and P&S Partners

*Louis O'Neal and Darlene O'Neal*

## Att. Judge Streitfeld

From: [REDACTED]  
Sent: Thu 4/25/13 7:39 PM

To: [REDACTED]

I oppose paying any fees not authorized by partnership. Funds belong to partnership. I wish the conservator to distribute as soon as possible so funds wont be lost to unnecessary professional fees. This is taking our money all over again. Barbara J. Powell 19 Princess Rose Dr. Palm Coast, Fl. 32164