

U.S. SECURITIES AND EXCHANGE  
COMMISSION,

v.

UNIVERSAL EXPRESS, INC., RICHARD A. ALTOMARE, CHRIS G. GUNDERSON, MARK S. NEUHAUS, GEORGE J. SANDHU, SPIGA, LTD., and TARUN MENDIRATTA,

Defendants.

04 CV 02322 (GEL)

~~Respectfully submitted,~~

~~Marvin G. Pickholz~~

{NY021890;1}

cc: Leslie Hughes, Esq.  
Julie Lutz, Esq.

John Hutchings, Esq.  
John Harris, Esq.  
(All By E-Mail)