

Robert M. Fوسفeld  
Julie K. Lutz  
Leslie J. Hughes  
Attorneys for Plaintiff  
Securities and Exchange Commission, Central Regional Office  
1801 California Street, Suite 1500  
Denver, Colorado 80202  
303.844.1080  
303.844.1068 (facsimile)

Robert B. Blackburn (RB 1545)  
Local Counsel for Plaintiff  
Securities and Exchange Commission, Northeast Regional Office  
233 Broadway, 11<sup>th</sup> Floor  
New York, NY 10279  
646.428.1610  
646.428.1979 (facsimile)

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

U.S. SECURITIES AND EXCHANGE COMMISSION,	:	
	:	
Plaintiff	:	
	:	
v.	:	1:04-cv-2322 (GEL)
	:	
UNIVERSAL EXPRESS, INC.,	:	
RICHARD A. ALTOMARE,	:	
CHRIS G. GUNDERSON,	:	
MARK S. NEUHAUS,	:	
GEORGE J. SANDHU,	:	
SPIGA, LTD.,	:	
TARUN MENDIRATTA	:	
	:	
Defendants.	:	

**STIPULATION AS TO BUSINESS RECORDS FOR FINANCIAL  
INSTITUTIONS**

It is hereby stipulated by and among Plaintiff Securities and Exchange Commission and defendants Universal Express, Inc., Richard Altomare, Chris Gunderson, Mark Neuhaus, George Sandhu and Tarun Mendiratta, and their respective

counsel, that with respect to records produced to the SEC by the financial institutions listed on Attachment A, if required, each financial institution would provide a witness who would testify to the following:

1. The witness is employed by the financial institution.
2. The witness is familiar with the books and records of the financial institution.
3. The records produced by the financial institution which have been marked as Exhibits or which are summarized in Exhibits are fair and accurate copies of books and records of the financial institution which record acts, transactions, occurrences and events, and were made, kept and maintained in connection with the ordinary and regular course of the financial institution's business.
4. It is the regular and ordinary course of the financial institution's business to keep and maintain such books and records.
5. The employees making such books and records have a business duty to record such information accurately and truthfully.
6. It is the practice and policy of each financial institution to make entries in the documents at the time of, or within a reasonable time after, the events that they reflect.

Based upon the above, the parties stipulate that none of the parties shall be required to produce a custodian of records for such stipulated documents at trial. By

agreeing to this Stipulation, the parties do not waive, but rather intend to and do reserve their respective rights, if any, to object to the admission of any document on the basis of relevance or any other evidentiary basis other than as set forth above.

DATED: March 24, 2006

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Robert M. Fusfeld  
Julie K. Lutz  
Leslie J. Hughes  
Attorneys for Plaintiff  
Securities and Exchange Commission,

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Marvin Pickholz, Esq.  
Jason Pickholz, Esq.  
Attorneys for defendant George J. Sandhu

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Arthur Tifford, Esq.  
Attorney for defendants Universal Express,  
Inc., Richard A. Altomare and Chris G.  
Gunderson

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John A. Hutchings, Esq.  
Attorney for defendant Tarun Mendiratta

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John B. Harris, Esq.  
Lara Shalov, Esq.  
Attorneys for defendant Mark S. Neuhaus

## **ATTACHMENT A**

Net First National Bank Account 1002179046

Bank Leumi Account 7600690501

Bank Leumi Account 7600690502

Bank Leumi Account 7600690503

First Union Bank / Wachovia Account 2000014062605

North Fork Bank Account 7024045457

North Fork Bank Account 7024050861

North Fork Bank Account 7024045465

North Fork Bank Account 7024045473