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November 16, 2007

BY HAND

The Honorable Gerard E. Lynch
United States District Judge
United States District Court
for the Southern District of New York
500 Pearl Street, Room 910
New York, New York 10007-1581

Re: Securities and Exchange Commission v. Universal Express Inc., et al.
Civil 04-2322 (GEL)

Dear Judge Lynch:

We represent George Sandhu.

We write to object to paragraph 6 of the Proposed Joint Pretrial Order dated November 13, 2007 by the SEC.

Specifically, the SEC states that all parties have stipulated that all bank, brokerage and transfer records "related" to the case "constitute business records" and that they may be admitted (presumably against each defendant) without further testimony from a custodian of records. This is wrong.

Rather than burden the Court with arguments on this issue, we are enclosing my email to Ms. Lutz, counsel for the SEC and her reply both dated November 14, 2007 together with the attachments to Ms. Lutz's email.

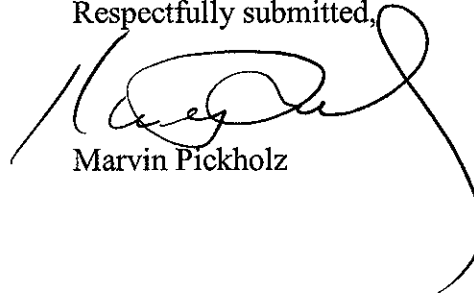
Also enclosed is my email to Ms. Lutz of November 15, 2007. The reference in my email to deposition designations from Ms. Dreyer's deposition where she failed to confirm records as "business records" of OTC Corporate Transfer Services, can be found in our formal designations with the page, line and summary of testimony tied to the exhibits. Ms. Dreyer's

deposition occurred on April 11, 2006 – a few days after the SEC asked for stipulations with respect to Transfer records.

Lastly, we enclose a letter dated from Jason Pickholz to Julie Lutz, Esq. dated March 13, 2006. We invite the Court's attention to the last paragraph on the first page of this letter beginning with "provided however."

John Hutchings, counsel for Mr. Mendiratta, also advised the SEC yesterday that he joined in our objections.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Marvin Pickholz', with a long, sweeping flourish extending from the bottom right.

Marvin Pickholz

Enclosures

cc (by email): Julie Lutz, Esq. and Leslie J. Hughes, Esq.
John B. Harris, Esq.
John A. Hutchings, Esq.