



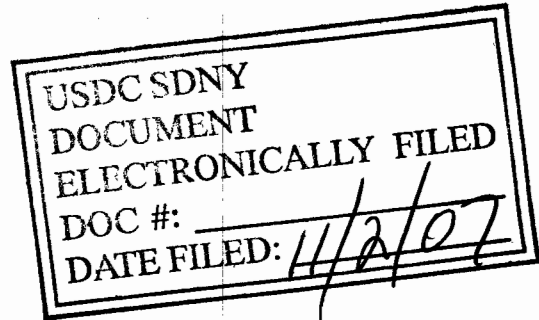
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CENTRAL REGIONAL OFFICE
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(303) 844-1000
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MEMO ENDORSED

October 31, 2007

Via Hand Delivery

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



Re: *SEC v. Universal Express et. al.* Civil Action 04-CV-02322 (GEL)

Dear Honorable Judge Lynch:

Plaintiff Securities and Exchange Commission and counsel for defendants Mark S. Neuhaus, Tarun Mendiratta and George Sandhu jointly request an extension of the deadline for pretrial submissions in the above-referenced matter from Tuesday, November 6, 2007 to Monday, November 12, 2007.

The grounds for the requested extension are that both counsel for Plaintiff are required to separately travel for depositions next week and will therefore be unable to complete the necessary preparation and electronic filing of the joint submissions. In addition, both the New York marathon on Sunday Nov. 4 and an amateur race on Saturday November 3 will create transportation issues for New York counsel which will affect their ability to conclude necessary work on the submissions.

*SO ORDERED

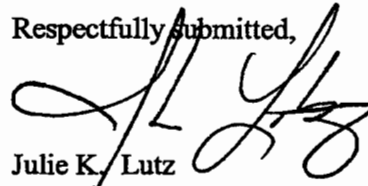

GERARD E. LYNCH, U.S.D.J.

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Hon. Gerard E. Lynch
October 31, 2007
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The requested extension will enable all parties to complete the individual preparation and consolidation of the joint submissions.

Respectfully submitted,



Julie K. Lutz
Trial Counsel

Cc by email:

Jason Pickholz
Marvin Pickholz
John A. Hutchings
John Harris