

From: Martin Fleisher <marty@meflaw.com>
Sent: Tue Mar 07 2006 09:20:06 PST
To: Barry Turkanis <bturkanis@oceangatecapital.com>
CC: Guy Muzio <guymuzio@comcast.net>
Subject: RE:
Attachments:

Importance: Normal
Priority: Normal
Sensitivity: None

All of the under 20% are long LE so produce more than a double at 2 years (long duration instrument). The one exception is wisner where we needed to do it to get teren which was great. The package was over 20% and way over a 2-year double.

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Under IRS standards of professional practice, certain tax advice must meet requirements as to form and substance. To assure compliance with these standards, we disclose to you that this communication is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties.

From: Barry Turkanis [mailto:bturkanis@oceangatecapital.com]
Sent: Tuesday, March 07, 2006 12:03 PM
To: marty@meflaw.com
Cc: 'Guy Muzio'
Subject: FW:

Court's Ex.	20
Case #	37-2008-83905
Rec'd	
Dept	61
Clk	

EXHIBIT
72
6/2/09 2D

Marty – I see a few policies below 20%, should we remove these for the list? Unless, there is some reason to keep them in, I would prefer not to participate in any policies below 20%.

If others want to, just pull OceanGate's participation from those policies out.

Thanks

Barry

Barry Turkanis

Ocean Gate Capital Management

781-639-4774

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From: Martin Fleisher [mailto:marty@meflaw.com]
Sent: Monday, March 06, 2006 5:17 PM
To: guymuzio@comcast.net; 'Barry Turkanis'; 'Michael Swell'
Subject:

Please confirm your 2% interest in this group. I expect some of these to fall by the wayside as usual.

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