

# EXHIBIT “B”

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HEFFLER, RADETICH & SAITTA<sub>LLP</sub>  
— CERTIFIED PUBLIC ACCOUNTANTS —

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May 31, 2011

Via E-mail

Richard Golomb, Esquire  
Golomb & Honik PC  
1515 Market Street  
Suite 1100  
Philadelphia, PA 19102

Via E-mail

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Re: Kardonick et al. v JP Morgan Chase & Co. et al. 10-cv-23235

Dear Counsel:

We are in the process of reviewing all returned postcards as being undeliverable. Some of the returned postcards have forwarding addresses as noted by the post office. Any returned postcards without forwarding addresses were submitted to TransUnion to obtain updated addresses, where available. Based on these procedures we have a file of over 396,000 postcards that must be re-mailed.

In addition, there are a number of people who have called the '800' number and requested that we mail them a complete notice and claim form package. The printer has indicated that the estimated postage for both the re-mailing of postcards and the mailing of additional claim form packages will be \$93,000.

We would like to send these out as soon as possible and we will require a pre-payment of the estimated postage for these mailings. If payment is to be made by wire transfer, please notify use so we can provide the appropriate information.

Sincerely,

*Ronald A. Bertino*

Ronald A. Bertino  
Partner  
Litigation Support Services Group