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May 12, 2009

Sent Via Facsimile To: (212) 668-1701**Sent Via First Class Mail:**

Eric Wertheim, Esq.
Val Mandel, P.C.
80 Wall Street, Suite 1115
New York, NY 10005

Re: Vadim Mikhlyn et al. v. Ana Bove et al.

Dear Mr. Wertheim:

I am writing to address the numerous deficiencies in your discovery responses to date, as well as to address your concerns as expressed in recent correspondence.

First and foremost, responses to the Interrogatories which were served upon you on January 30, 2009 are notably missing from your discovery production. Moreover, you have failed to furnish documents responsive to many of the document demands served upon you in January, and inexplicably, no tax returns whatsoever have been furnished. By email dated March 13, 2009, I requested from you a list of all business accounts, as well as all personal accounts. You have ignored this request as well. In addition, I have sent you a draft protective order on April 1, 2009 and I have not yet received a response, despite the fact that we have agreed on the vital importance of a protective order as discovery progresses.

To date I have produced a DVD containing voluminous email correspondence, the thread palette and design images, all Paypal information in our possession spanning 2004-2008, all MSN chat history in our possession, voluminous payment records, Ebay documents, various GoDaddy and NAF documents, as well as Domain and website documents. The number of pages of documents numbers in the thousands, and production is ongoing.

However, you have failed to provide any documents in the following categories:

1. Any documents that allege a buyout agreement between the parties to this action.
2. Any documents relating to alleged transferral of business property, rights to any designs, and the trademarks "ABC" and "Anna Bove" from Defendant Anna to Plaintiffs.
3. Any documents relating to the alleged "abandonment" of the business by Defendant Anna.
4. Any documents reflecting any need based Government programs or Government subsidies applied for by Plaintiffs.
5. Any documents relating to the email contact list of approximately 250,000 users, including the list itself.
6. Any documents reflecting any and every credit card, credit line and loan applied for by Plaintiffs in relation to the ABC All Consulting, Inc. business, any documents that state the officers and directors as represented by the Plaintiffs in said applications, and any documents that state the income and expenses of the business as represented by Plaintiffs in said applications.
7. Any documents reflecting capital contributions of Plaintiffs and Defendants towards the business.
8. Any documents in connection with corporate books and entity information of ABC All Consulting, Inc.
9. ALL financial records of ABC All Consulting, Inc., including but not limited to tax returns, complete bank records for credit card accounts and records for merchant accounts, as extensively delineated in Document Demand 78., as well as any financial documents relating to business conducted before the entity ABC All Consulting, Inc. was created, as extensively delineated in Document Demand 79.
10. Personal tax returns of Vadim and Inga Mikhlyn.
11. Any documents reflecting employment of Vadim and Inga Mikhlyn from 2004 to the present.
12. Any documents reflecting Plaintiff's income and expenses from any source other than the business that is the subject matter of this lawsuit, including but not limited

to Vadim's computer business.

13. Any documents describing and delineating the roles of the Plaintiffs and Defendants within the business.
14. Any documents that indicate the intended and actual business structure.
15. Any documents relating to the bank accounts of Vadim and Inga Mikhlyn.
16. Any documents not yet produced relating to communications between Plaintiffs and Ebay, extending to agreements, registration of the nonexistent entity Anna Bove Collections, Inc. with Ebay, and any documents relating to Plaintiff's allegation that Defendant Polina transferred control of the Ebay store to Plaintiffs.
17. Any documents relating to the change of passwords and names concerning the Ebay store.
18. Any documents not yet produced relating to communications between Plaintiffs and Paypal, including the registration documents for the nonexistent Anna Bove Collections, Inc. with Paypal.
19. Any documents relating to communications between Plaintiffs and 2Checkout.com, including the registration documents for the nonexistent Anna Bove Collections, Inc. with 2Checkout.com.
20. Any documents reflecting Plaintiffs alleged payment of Defendant Anna's tuition at an Israeli college.
21. Any documents that indicate the transferral of funds received by Defendant Anna to Defendant Anna's parents.
22. Any documents relating to alleged illicit drug taking by Defendant Anna, or others in the Mikhlyn household.
23. Any outstanding Copyright, Trademark, Website or Domain Name documentation that was requested in the Document Demands but has yet to be provided.

As a result of the foregoing, I believe your proposal to initiate depositions is premature at this time. There is ongoing document production, and depositions should be conducted when document discovery is completed.

As to your question regarding the connection between the issue of private bank records and my request that you refrain from service of additional subpoenas, my concern regarding further subpoenas at this time is solely in relation to the undetermined status of personal financial information. Prior to the litigation, my clients did not maintain business accounts, and so any financial records are personal in nature. Moreover, it is patently obvious that the Mikhlyns co-mingled all personal and business accounts. One only has to review the Mikhlyns' Discover Platinum Card records to see that up to \$400.00 was spent on alcohol per month. This Discover account was paid directly from the ABC All Consulting, Inc. Gotham Bank account. It is therefore clear that an agreement will need to be reached in how we handle personal financial records.

In light of the foregoing, I reiterate my request that until such time as this issue is resolved, please refrain from issuing subpoenas, or qualify such subpoenas by instructing them to limit document production to business related documents from business accounts. It is unacceptable for you to ignore my request when we agreed before Magistrate Judge Reyes that subpoenas at this time would be limited to business records only.

In response to your request for further documents, our clients state that they have no further MSN chat logs or emails beyond what has been provided. The request for Copyright materials has been communicated to Peter Berger, Esq., and shall be responded to shortly. I am endeavoring to produce responsive documents to your request for financials from the post-breakup period, and organizational and operational documents for the various business entities organized or incorporated by Anna Bove or on her behalf. I cannot entertain the production of original artwork without an appropriate protective order in place, and the production of Anna and Polina's bank statements will be subject to a determination on personal financial records in general.

In relation to subpoenaed information, we received bank records for ABC All Consulting, Inc. from Gotham Bank. Many of the documents are duplicative of those provided by you in discovery, however I believe we do have additional information that shall be forwarded to you this week. As I am sure you are aware, Plaintiffs' accountant, Zinaida Bolyachevski, has failed to respond to our subpoena. Since you never responded to my questions in December of 2008 whether you will be representing the accountant, I may have to move to punish the accountant for contempt for failing to comply with the subpoena, unless you take steps to rectify this situation.

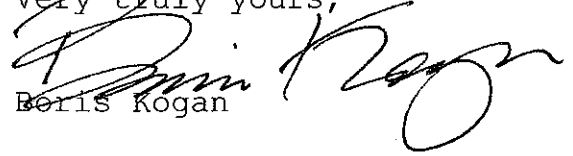
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Thank you in advance for your cooperation and prompt attention to this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Boris Kogan", written in a cursive style.

Boris Kogan

BK:ya

cc: Peter L. Berger, Esq.