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September 30, 2009

HAND DELIVERY

Boris Kogan, Esq.
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277 Broadway, Suite 701
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Re: **Vadim Mikhlyn, Inga Mikhlyn and ABC All Consulting, Inc. v. Ana Bove, Polina Dolginov, et al.**
Docket No.: 08 CIV. 3367

Dear Mr. Kogan:

Pursuant to the Court's directions, issued at the conference on September 9, 2009, we are providing additional documents and information as set forth below.

At the outset, we want to emphasize one neutral, overarching point. Both sides have requested, and the Court has ordered the production of, financial documents, including documents that are, or are alleged to be, personal. The Court also repeatedly emphasized that discovery was a "two way street," and that if one side was receiving a category of documents, it had to turn that same category over to the other side.

Because of the lack of communication between us, however, there is necessarily some uncertainty about whether today's exchange contains identical categories of documents. It is our position that if one side turns over a category of documents that the receiving party has not produced, the receiving party must reciprocate.

We are producing a number of categories of personal financial records. Until such time as you produce like documents, we expect personal documents to be treated as attorneys' eyes only. Furthermore, if you take the position that such documents are entitled to attorneys' eyes only treatment permanently, than our

personal financial records shall continue to be treated as such until (a) the issue is resolved by the Court or (b) we reach an agreement about such documents. All personal financial information, and all of plaintiffs' business records other than those from the period the parties worked together, shall in all events be treated as "Confidential."

Turning to the specific documents and information:

1. Customer Communications - For technical reasons, we are producing a flash drives (instead of CD-Roms) containing over 150,000 e-mails with customers and other electronic communications. Because of the volume of the information of the flash drive, the files on it are compressed in .rar format. Windows Vista opens these programs up automatically. If you have any problems accessing the data on the flash drive, please let us know.
2. We are producing the copies of the following documents:
 - (a) Documents Bates stamped P-2869 to P-2908: Various Tax Documents for ABC All Consulting, Inc;
 - (b) Documents Bates stamped P-2909 to P-3011: Bank Account Statements and personal checks of Vadim and Inga Mikhlyn for the year 2004;
 - (c) Documents Bates stamped P-2909 to P-3011: Bank Account Statements and personal checks of Vadim and Inga Mikhlyn for the year 2004;
 - (d) Documents Bates stamped P-3012 to P-3014: E-mails from wecare@proflowers.com and zChocolate.com to abc.all@fusemail.com;
 - (e) Documents Bates stamped P-3015 to P-3020: Invoices from Tatyana Zedlovich;
 - (f) Documents Bates stamped P-3021 to P-3034: Bank Account Statements of Vadim and Inga Mikhlyn for November, 2007;
 - (g) Documents Bates stamped P-3035 to P-3067: Various invoices and payment receipts for the post-March period of 2008;

- (h) Documents Bates stamped P-3068 to P-3091: PayPal Financial Statements for the post-March period of 2008;
- (i) Documents Bates stamped P-3092 to P-3228: Bank Account Statements for ABC All Consulting, Inc. from Gotham Bank of New York for the post-March period of 2008;
- (j) Documents Bates stamped P-3229 to P-3275: Various credit card and equity loan statements for the post-March period of 2008;
- (k) Documents Bates stamped P-3276 to P-3281: Invoices from Olga Plyuschay;
- (l) Documents Bates stamped P-3282 to P-3292: Bank Account Statements for Vadim Mikhlyn for the post-March period of 2008;
- (m) Documents Bates stamped P-3293 to P-3310: Various invoices and payment receipts for the post-March period of 2008;
- (n) Documents Bates stamped P-3311 to P-3343: Discover credit card statements for the post-March period of 2008;
- (o) Documents Bates stamped P-3344 to P-3450: Various invoices and payment receipts for the post-March period of 2008;
- (p) Documents Bates stamped P-3451 to P-3484: Credit Card Statements for the post-March period of 2008;
- (q) Documents Bates stamped P-3485 to P-3492: Various order confirmations and payment receipts for the post-March period of 2008;
- (r) Documents Bates stamped P-3493 to P-3500: Bank Account Statements for Inga Mikhlyn for July, 2009;
- (s) Documents Bates stamped P-3501 to P-3510: Invoices from Tatyana Zedlovich;
- (t) Documents Bates stamped P-3511 to P-3555: Various invoices and payment receipts for year 2009;
- (u) Documents Bates stamped P-3556 to P-3558: Invoices from Victoria Stepanov;
- (v) Documents Bates stamped P-3559 to P-3596: Various invoices and receipts for year 2009;

- (w) Documents Bates stamped P-3597 to P-3612: PayPal Financial Statements for the period of August 2009;
- (x) Documents Bates stamped P-3613 to P-3633: Various invoices for the year 2009;
- (y) Documents Bates stamped P-3634 to P-3656: Invoices from Larissa Koukoui;
- (z) Documents Bates stamped P-3657 to P-3660: Bank Account Statements for Vadim Mikhlyn for April, 2009;
- (aa) Documents Bates stamped P-3661 to P-3677: Discover Credit Card Statements for the year of 2009;
- (bb) Documents Bates stamped P-3678 to P-3685: conEdison bills for the year of 2009;
- (cc) Documents Bates stamped P-3686 to P-3743: Bank Account and Credit Card Statements for the year of 2009;
- (dd) Documents Bates stamped P-3687 to P-3831: Gotham Bank Account Statements for the year of 2009;
- (ee) Documents Bates stamped P-3832 to P-3874: E-mail correspondence, primarily between Ana Bove and Ploina Dolginova;
- (ff) Documents Bates stamped P-3875 to P-3878: E-mail correspondence between Lee and Darla Simmons and Inga Mikhlyn;
- (gg) Documents Bates stamped P-3879 to P-3894: MSN chat logs between Vadim Mikhlyn and Inga Mikhlyn post-March 2008 period. **Please note** that these logs have been redacted for login and password information; and
- (hh) CD-Rom designated "CD-7" containing various e-mails between the various parties hereto.

PLEASE NOTE that **Document Bates stamped 3491** is hereby designated as "Attorney Eyes Only."

3. Account Information – The following is a list of accounts you have demanded. Note two things. First, much of this information is reflected in the

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documents we previously produced. Second, as per the Magistrate's Order, we expect the same disclosure from you. The list is:

Capital One - 4115 0725 6960 9863

Chase Visa - 4147 2020 2475 3020

Chase Mastercard - 5491 0428 9225 5834

Chase Mastercard - 5466 0420 0248 6742

Citi Card Visa:

4128 0037 1387 3357;
4128 0039 2704 9208; and
4128 0039 3421 2880.

CitiBusiness Mastercard:

5082 2900 3068 1420 Vadim;
5588 2800 4418 8677 Inga; and
5588 2800 4646 5826 Ana.

Sovereign Bank Mastercard - 5490 9992 5181 5923

Bank of America - 5490 3538 3039 7542

Bank of America - 4313 0387 7720 7139

Discover:

6011 0024 9029 3362
6011 2089 2529 7999

Chase Visa

4246 3151 6467 9126 Vadim; and
4246 3151 6467 9134 Inga.

National City (Equity Loan) - 4489 6183 2069 9284

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Gotham Bank of New York - 4055470

4. The Amended Response to Defendants' First Set of Interrogatories and various copies of documents enclosed therewith.

5. A disc containing the customer list discussed at the conference on June 18, 2009. The list starts on August 19, 2006, which is when the company changed databases containing this information. We do not have the old database and thus cannot present a picture of the customer list prior to that date. Also included is a screen-shot of a query (including all parameters) ran on the database and the resulting year-by-year breakdown of the increase of subscribers. All of the hundred thousand plus customer e-mails we are producing are dated.

At your request, we have, again, asked the accountants whether they have any additional documents and they have, again, confirmed that there are no additional documents. This is because the plaintiffs maintain their own financial records, which are processed through the QuickBooks system (the summary of which has been provided to you). They then provide the financial information (not documents) to their accountants, who use it to prepare the tax returns. The accountants, who are neither asked nor required to audit the plaintiffs, prepare the tax returns based on the information they receive. Other than this limited interaction, the accountants do not become involved in the plaintiffs' business or financial affairs. The same is true of the QuickBooks files maintained by our clients. They have no separate or differentiated files or sub-files.

Because of the anticipated length of the party depositions, and the logistical problems facing us, we need to schedule deposition dates as soon as possible

Very truly yours,



Daniel Akselrod

DA/st
Encl.