

EXHIBIT J

INTEROFFICE MEMO

CONFIDENTIAL

TO: ALL PARTNERS
FROM: AF
SUBJECT: SPECIAL INVESTMENT IN MADOFF
DATE: NOVEMBER 28, 2005

A special determination has been made to invest \$22 million in the "Short-term Special Madoff Investment". The funds have been accumulated from 4 sources:

1. The two (2) Citibank Loans to the Wilpon and Katz Trusts
2. The AMSECO distribution of \$6,616,000
3. Any spare funds that any partner may have, excluding money in Madoff
4. The amount necessary to bring the total to \$22 million, which is being supplied by SEF

Attached is a compilation of all of the amounts accumulating to \$22 million. The percentage that each partner owns in the TIC account is reflected in the "Percentage Owned" column.

AF/cb

Att.

Closed 2/25/07

Profit

11/28/05

Dec 2005 18.8%

2006 17.0% (others 13.4%)

11/07-6/30/07 - Same