

Exhibit 18

From: Ashok Chachra
Sent: Saturday, December 13, 2008 2:14:48 PM
To: Peter Stamos
CC: Kevin Okimoto
Subject: FW: Sterling Stamos Capital Management, L.P. Important Announcement

Peter,

Please see my email correspondence with Redacted . I will also forward the email from Redacted asking about Madoff.

We may want to look into a more broad communication that put distance between us and Sterling.

I fear that this could have a negative impact on us closing the other managed accounts.

We need to turn this negative for Sterling into a positive due diligence update for the Stamos partners.

Best,

Ashok

From: Ashok Chachra
Sent: Sat 12/13/2008 2:10 PM
To: Redacted
Subject: FW: Sterling Stamos Capital Management, L.P. Important Announcement

Redacted,

You should have received this email yesterday.

Sterling Stamos does not have any exposure to any funds managed by Madoff and never has had any exposure.

In fact, we turned down the Madoff Funds more than 6 years ago and told many of our investors including the Wilpon and Katz families about our concerns.

Notwithstanding our concerns, the Wilpon and Katz families continued to invest with Madoff Securities.

Please let me know if you would like to discuss this further as we are trying to inform all of our investors that our due diligence process rejected Madoff but, unfortunately, the Katz and Wilpon families maintained their investment independent of our advice.

Best regards,

Ashok

From: Peter Stamos
Sent: Fri 12/12/2008 2:31 PM
To: Peter Stamos
Subject: Sterling Stamos Capital Management, L.P. Important Announcement

Dear Investment Partner:

As reported in the press, US authorities have brought civil and criminal charges against Bernard L. Madoff, the founder of Bernard L. Madoff Investment Securities.

Sterling Stamos Capital Management, L.P. ("SSCM") and the funds it manages do not have investments in any of the funds managed by Madoff Securities.

It has also been reported that Sterling Equities, one of Sterling Stamos Capital Management, L.P.'s investors, has, among its investments, accounts managed by Madoff Securities. Sterling Equities is an independent entity and has no operational or investment decision-making authority within SSCM.

Of course, should you have any questions or comments, please feel free to contact us.

As always, thank you for the privilege of being your investment partner.

Peter Stamos

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