

Exhibit 44

From: Len Labita [llabi@nymets.com]
Sent: Friday, August 31, 2007 6:35 PM
To: Mark Peskin
Subject: Cash Flow

Mark,

We've hit the point where we need to make a decision about where we are getting cash from for the next couple of weeks. I'm going to speak to Arthur when I get to GN on Tuesday about scraping the last bit from all of the Madoff accounts, but that's not going to be enough. Post Season cash will help, but given the team's performance over the past week or so I'm not sure how much will come in and how fast it will get here.

Let's put this on our list for Tuesday.

Lennie