### **EXHIBIT B**

#### RECEIVED

Cooper & Kirk

Lawyers

A Professional Limited Liability Company Suite 750 555 Eleventh Street, N.W. Washington, D.C. 20004 SEP 1 1 2006

STEPHEN D. WILLIGER

(202) 220-9600 Fax (202) 220-9601

September 8, 2006

Stephen D. Williger Thompson Hine LLP 3900 Key Center 127 Public Square Cleveland, Ohio 44114-1291

Re: 216 Jamaica Avenue LLC v. S & R Playhouse Realty Co., No. 106 CV 1288 (N.D. Ohio)

#### Dear Steve:

David H. Thompson

dthompson@cooperkirk.com

(202) 220-9659

Please find below our responses to the joint stipulations you proposed by letter dated September 1, 2006.

- 1) S & R Playhouse Proposes: Plaintiff 216 Jamaica Avenue LLC is a limited liability company organized and existing under the laws of the State of New York. Its principal place of business is the State of New York.
  - a. **216 Jamaica Responds**: 216 Jamaica agrees to this stipulation, and notes that the principal place of business is the State of New York. No further information is relevant to any issue in this case.
- 2) S & R Playhouse Proposes: Plaintiff 216 Jamaica Avenue LLC's constituent members are citizens of the State of New York.
  - a. **216 Jamaica Responds**: 216 Jamaica agrees to this stipulation, and notes that all of its members are citizens of the State of New York. No further information is relevant to any issue in this case.
- 3) S & R Playhouse Proposes: Prior to February 2006, plaintiff had no ownership interest of any kind whatsoever in the Lease or any of the real estate that is the subject of this action.
  - a. 216 Jamaica Responds: 216 Jamaica agrees to this stipulation.
- 4) **S & R Playhouse Proposes**: The sum total paid by plaintiff for the transfer of and plaintiff's entire interest in the land (*see* Complaint ¶ 39), that is subject to the Lease in this action was \$845,000.

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Lawyers Stephen D. Williger September 8, 2006 Page 2 of 4

- a. 216 Jamaica Responds: 216 Jamaica agrees to this stipulation.
- 5) **S & R Playhouse Proposes**: S&R Playhouse has paid \$35,000 in United States currency in annual rent under the Lease from 1982 to the present.
  - a. **216 Jamaica Responds**: 216 Jamaica does not agree to this stipulation, and proposes instead: S&R Playhouse has paid \$35,000 in United States currency in annual rent under the Lease from 1982 through January 1, 2006. 216 Jamaica rejected S&R Playhouse's tender of \$8,750, for quarterly rent due on April 1, 2006.
- 6) S & R Playhouse Proposes: At no time prior to 2006 and the filing of the present action has any Lessor under the Lease demanded that any Lessee make rent payments in gold or that payment be made in an amount exceeding \$35,000 per year.
  - a. **216 Jamaica Responds**: 216 Jamaica does not agree to this proposed stipulation. Without the benefit of discovery, 216 Jamaica has no way of knowing whether this proposed stipulation is accurate.
- 7) S & R Playhouse Proposes: At no time prior to 2006 and the filing of the present action has any Lessor under the Lease ever raised a question or issue with any Lessee related to the amount or method of payment of rent under the Lease.
  - a. **216 Jamaica Responds**: 216 Jamaica does not agree to this proposed stipulation. Without the benefit of discovery, 216 Jamaica has no way of knowing whether this proposed stipulation is accurate.
- 8) **S & R Playhouse Proposes**: In 1982, contemporaneous with the time of the assignment of the Lease from the Halle Brothers Company to S&R Playhouse (as referred to in the Complaint ¶¶ 31ff), the assignor and assignee referred to the transaction in the government documents as an "assignment," and neither the words "novate" nor "novation" appear in the governing documents or in any of the assignor's or assignee's documents prepared contemporaneously with the 1982 assignment.
  - a. 216 Jamaica Responds: 216 Jamaica does not agree to this proposed stipulation because the 1982 Assignment and Assumption speaks for itself. 216 Jamaica proposes instead that the parties stipulate that Exhibit C of the complaint is a true and correct copy of the Assignment and Assumption of the Lease between the Halle Brothers Co. and S & R Playhouse Realty Co., dated May 21, 1982.

#### Cooper & Kirk

Lawyers Stephen D. Williger September 8, 2006 Page 3 of 4

- 9) S & R Playhouse Proposes: In 1982, contemporaneous with the time of the assignment of the Lease from the Halle Brothers Company to S&R Playhouse (as referred to in the Complaint in ¶¶ 31 ff), the assignor and assignee at no time used the words "novate" or "novation" in negotiation of the terms of the assignment.
  - a. **216 Jamaica Responds**: 216 Jamaica does not agree to this proposed stipulation because the 1982 Assignment and Assumption speaks for itself. Such evidence is inadmissible parol evidence. In addition, without the benefit of discovery, 216 Jamaica has no way of knowing whether this proposed stipulation is accurate. 216 Jamaica proposes instead that the parties stipulate that Exhibit C of the complaint is a true and correct copy of the Assignment and Assumption of the Lease between the Halle Brothers Co. and S & R Playhouse Realty Co., dated May 21, 1982.
- 10) **S & R Playhouse Proposes**: The words "in gold coin of the weight and fineness equivalent to \$35,000," as used in plaintiff's Complaint (e.g., ¶ 34), do not appear in the Lease, the documents governing this action, or in any documents related to this action prepared by the original Lessor, Lessee, or any of their successors, heirs or assigns.
  - a. 216 Jamaica Responds: 216 Jamaica does not agree to this proposed stipulation because the documents speak for themselves. 216 Jamaica proposes instead that the parties stipulate that Exhibit A of the complaint is a true and correct copy of the Lease between 216 Jamaica's predecessor-ininterest and S&R Playhouse's predecessor-in-interest, dated March 15, 1912, that Exhibit B of the complaint is a true and correct copy of the Modification of Lease, dated October 17, 1912, and that Exhibit C of the complaint is a true and correct copy of the Assignment and Assumption of the Lease between the Halle Brothers Co. and S & R Playhouse Realty Co., dated May 21, 1982.
- 11) S & R Playhouse Proposes: Per the 1982 assignment referred to in the Complaint (e.g., Complaint ¶¶ 31 ff), the Halle Brothers Company assumed and agreed to perform the covenants, obligations, and engagements of the Assignor and lessee under the Lease only after the effective date of the 1982 assignment.
  - a. **216 Jamaica Responds**: 216 Jamaica does not agree to this proposed stipulation because the 1982 Assignment and Assumption speaks for itself.
- 12) S & R Playhouse Proposes: Plaintiff has not received under the Lease, or under any document related to the Lease, a specific, definite grant of the right to make

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Lawyers Stephen D. Williger September 8, 2006 Page 4 of 4

> any claim for unpaid rent, or portions of the rent, owed to any prior Lessor or other person before February 2006.

a. 216 Jamaica Responds: 216 Jamaica does not agree to this proposed stipulation.

Sincerely,

David H. Thompson

Thompson / by Dan I Lehn