

# ABEL | BAND<sup>®</sup>

ATTORNEYS AND COUNSELORS AT LAW

Mailing Address: P.O. Box 49948, Sarasota, FL 34230-6948

240 South Pineapple Avenue  
Sarasota, FL 34236  
TEL 941-366-6660  
FAX 941-366-3999

WWW.ABELBAND.COM

Steven J. Chase

Board Certified Civil Trial Attorney

Writer's Direct Line: (941) 364-2708

Direct E-mail: schase@abelband.com

Please refer to our file number: 13243-2

January 20, 2005

Mr. Paul Ginsberg, President  
Professional Audio Laboratories, Inc.  
7 Skylark Drive  
Spring Valley, NY 10977

Re: *Estate of Murray B. Cohen*

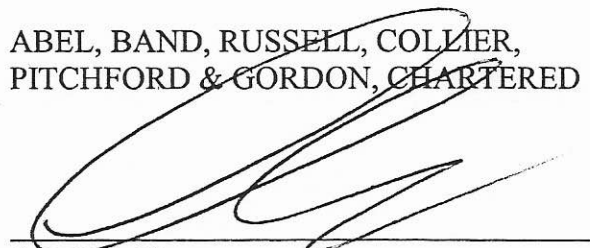
Dear Mr. Ginsberg:

It is my understanding that you have been retained by Steven Esdale in connection with the pending adversary proceedings in the Estate of Murray B. Cohen. I was provided with a copy of the enclosed correspondence. Please be advised that under no circumstances are you authorized to communicate directly with the presiding Judge in connection with this matter. In nearly 30 years of practice, this is the first occasion I have encountered where a consultant has attempted to communicate directly with the Court. Please be advised that any direct communication by you with the Court is considered an ex parte communication and is not permissible under Florida law.

In the event you attempt to communicate with the presiding Judge in connection with this matter, we will move for appropriate sanctions.

Sincerely,

ABEL, BAND, RUSSELL, COLLIER,  
PITCHFORD & GORDON, CHARTERED



Steven J. Chase

SJC:mjb

Enclosure

cc: Mrs. Maria Cohebn  
Mr. Steven Esdale

SARASOTA, FLORIDA

VENICE, FLORIDA

DENVER, COLORADO

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