

Exhibit O

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December 20, 2007

By mail and electronic filing

Hon. Robert M. Levy
Magistrate Judge
U. S. District Court, Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Re: UMG Recordings, Inc., et al v. Lindor, 05CV1095(DGT)(RML)

Dear Magistrate Levy:

This is in response to plaintiffs' December 19th letter (a) submitting a purported supplemental expert's report, (b) requesting a telephone conference, and (c) making spurious and undocumented allegations against Mr. Raymond.

Defendant strenuously objects to Mr. Gabriel's application:

1. Contrary to the rules and practices of this Court, and contrary to common courtesy, Mr. Gabriel sent the letter prior to conferring with opposing counsel. ***Any request for a conference should be denied without prejudice pending good faith discussions among plaintiffs' counsel, defendants' counsel, and Mr. Raymond or his counsel.*** Yesterday I asked Mr. Gabriel to withdraw his application; he smugly refused.

2. The supposed supplemental expert report fails to comply with Fed. R. Civ. P. 26(a)(2)(B) which mandates that an expert report "contain a *complete statement* of all opinions to be expressed *and the basis and reasons therefor; the data or other information considered by the witness in forming the opinions; any exhibits to be used as a summary of or support for the opinions...*".

3. The supposed supplemental report fails to explain what new events occurred that caused Dr. Jacobson to omit these new "findings" from his *four (4)* previous occasions to "report": (a) his April 7, 2006, report; (b) his October 25, 2006, "draft report" which he submitted

to Mr. Gabriel but failed to sign pending Mr. Gabriel's further instructions;(c) his December 19, 2006, declaration; and (d) his April 23, 2007, deposition. It is a matter of extreme curiosity that he should have omitted these new findings from his earlier testimony.

It should be clear to the Court from the sloppy, undocumented, incomplete, and noncompliant "report" which Mr. Gabriel submitted, his unseemly haste to do so without discussing the matter with opposing counsel, and his cavalier and reckless slander against Mr. Raymond, that Mr. Gabriel was not acting in good faith, and was acting in an unprofessional and frivolous manner.

We respectfully request that Mr. Gabriel no longer be permitted the courtesy of appearing in conferences by telephone, and that any such conferences with Mr. Gabriel be mandated to be in person conferences.

We further request that Mr. Gabriel's application for a conference be denied, and that the supposed supplemental report be stricken.

Respectfully submitted,

/s/
Ray Beckerman

cc: Richard A. Altman, Esq.
Richard L. Gabriel, Esq.