## Fraud Recovery Companies

Last week we sent out Newsletter #21, which announced the recent IRS ruling regarding potentially treating your investments as theft losses. While the ruling appears to be favorable. the issues involved are complicated and we have retained PricewaterhouseCoopers to provide us with their professional opinion on certain issues and guidance and recommendations on other issues. We have been made aware that some of you may have been contacted by a company using the name Fraud Recovery Group or other names offering tax assistance related to acts of fraud. Please be aware that we do not have any information about these companies or persons, or the services being offered. We did not provide these companies with the contact information of any investors and are not recommending the use of these companies. The issues involved are complex and important and we highly recommend that you consult with your own tax and legal advisors and thoroughly investigate any person or company soliciting your business in connection with Mortgages Ltd. As stated in the newsletter, we urge you to refrain from filing any amended tax returns until PWC has completed its work and we have reported the results to you.

ML Manager LLC