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8 Attorneys for Plaintiff
9 LEONARD NORMAN COHEN

10 SUPERIOR COURT, STATE OF CALIFORNIA
11 COUNTY OF LOS ANGELES

12 LEONARD NORMAN COHEN, an
13 individual,

14 Plaintiff,

15 v.

16 KELLEY A. LYNCH, an individual,

17 Defendant.

CASE NO. BC 341120

NOTICE OF DEFENDANT'S RIGHTS
ACCOMPANYING *EX PARTE* WRIT
OF POSSESSION

18 TO: KELLEY A. LYNCH

19 NOTICE IS HEREBY GIVEN that an *ex parte* writ of possession has been issued for
20 Plaintiff Leonard Cohen's personal property, including but not limited to his (1) personal
21 correspondence (including handwritten letters and facsimiles) dating from 1960 to
22 approximately 1995; (2) business correspondence from 1980-2004; (3) notebook of water
23 color drawings; (4) personal journals from 1960-1990 containing his drawings, sketches,
24 lyrics, notes, poems, and other writings; (5) personal financial records from 1980-2004,
25 including tax returns, bank statements, and other receipts and documents; and (6) the original
26 manuscript of "Original Losers", one of Plaintiff's novels. This property has not yet been
27 seized by the levying officer under the *ex parte* writ of possession.

28 Defendant Kelley A. Lynch ("Lynch") may prevent Plaintiff Leonard Norman Cohen
("Cohen") from taking possession of the property or Lynch may regain possession of the

1 property so taken by filing with the Court an undertaking in the amount of \$100,000. This
2 undertaking may be made at any time before or after the levy of the ex parte writ of
3 possession. A copy of the undertaking must be mailed to the levying officer.

4 If the property has been seized pursuant to an *ex parte* writ of possession, Lynch may,
5 without filing an undertaking, apply for an order that the writ be quashed and that the
6 property be released. This application must be made by noticed motion and the provisions of
7 California Code of Civil Procedure ("CCP") Section 512.050 will apply. Pending the hearing
8 on the application, the Court may order that delivery pursuant to CCP Section 514.030 of the
9 property levied upon be stayed.

10 If the Court determines at the hearing that Cohen may not be entitled to possession of
11 the property claimed, you may wish to seek the advice of an attorney. The attorney should be
12 consulted promptly so that he or she may assist you before the time set for hearing.

13
14
15 DATED: October 17, 2005

GIBSON, DUNN & CRUTCHER LLP
SCOTT A. EDELMAN

16
17
18 By:  _____

Scott A. Edelman

Attorneys for Plaintiff
LEONARD NORMAN COHEN

19
20 10900938_1.DOC

NAME AND ADDRESS OF ATTORNEY: Scott A. Edelman, SBN 116927 Gibson Dunn & Crutcher LLP 2029 Century Park East, Suite 4000 Los Angeles, California 90067	TELEPHONE NO.: 310-552-8500	ORIGINAL FILED DEPARTMENT 66 OCT 12 2005 LOS ANGELES SUPERIOR COURT
Insert name of court, judicial district or branch court, if any, and post office and street address: Superior Court of California, County of Los Angeles, Central District 111 North Hill Street Los Angeles, California 90012		
PLAINTIFF: Leonard Norman Cohen		
DEFENDANT: Kelley A. Lynch		
ORDER FOR WRIT OF POSSESSION <input type="checkbox"/> AFTER HEARING <input checked="" type="checkbox"/> EX PARTE		CASE NUMBER: BC341120

AFTER HEARING

1. The application of plaintiff for a writ of possession came on for hearing as follows (Check boxes in item 1c and d to indicate personal presence).
- a. Judge (Name):
- b. Hearing date: Time: Dept. Div. Rm. No.:
- c. Plaintiff (Name): Attorney (Name):
- d. Defendant (Name): Attorney (Name):

EX PARTE

2. The application of plaintiff for an ex parte writ of possession has been considered by the court.
- a. Plaintiff (Name): Leonard Norman Cohen Attorney (Name): Scott A. Edelman

FINDINGS

3. The court finds
- a. Defendant has been properly served as required by CCP 512.030. (Strike if ex parte.)
- b. Plaintiff has has not filed an undertaking as required by CCP 515.010. *Waived*
- c. Plaintiff has established the probable validity of his claim to possession of the following property (Describe):

Plaintiff Leonard Cohen's personal property, including but not limited to: (1) personal correspondence (including handwritten letters and facsimiles) dating from 1960 to approximately 1995; (2) business correspondence from 1980-2004; (3) notebook of water color drawings; (4) personal journals from 1960-1990 containing his drawings, sketches, lyrics, notes, poems, and other writings; (5) personal financial records from 1980-2004, including tax returns, bank statements, and other receipts and documents; and (6) the original manuscript of "Original Losers", one of Plaintiff's novels.

- d. There is probable cause to believe this property or some part thereof is located at one or more of the following private places:
 Residence of Defendant Kelley A. Lynch
 2648 Mandeville Canyon Road
 Los Angeles, California 90049

(Continued on reverse side)

The word "plaintiff" includes cross-complainant, "defendant" includes cross-defendant, singular includes the plural, and masculine includes feminine and neuter. The declaration under penalty of perjury must be signed in California, or in a state that authorizes use of a declaration in place of an affidavit; otherwise an affidavit is required. A copy of this order shall be served with the writ of possession

ADDITIONAL FINDINGS FOR EX PARTE ISSUANCE

4. The court also finds

- a. Defendant gained possession of the property described in item 3c, which was not entrusted to him, by feloniously taking such property from plaintiff by means other than by false or fraudulent representation, pretense or embezzlement.
- b. The property is a credit card.
- c. Defendant acquired possession of this property in the ordinary course of his trade or business for commercial purposes, and (1) the property is not necessary for the support of defendant or his family; (2) there is an immediate danger that the property will become unavailable to levy by reason of being transferred, concealed or removed from the state, or will become substantially impaired in value by acts of destruction, or by failure to take care of the property in a reasonable manner; and (3) the ex parte issuance of a writ of possession is necessary to protect the property.
- d. Total number of boxes checked in item 4: . . . 1 . . .

5. IT IS ORDERED

- a. The clerk of this court shall issue a writ of possession as provided in CCP 512.020, directing the levying officer within whose jurisdiction the property described in item 3c, or some part thereof, is located, to seize such property and retain custody of it as provided by CCP 514.010-514.050.
- b. The writ shall issue forthwith.
- c. The writ shall issue upon plaintiff's filing of a written undertaking, as required by CCP 515.010, in the amount of: \$ N/A
- d. The written undertaking required by defendant for redelivery or to stay delivery shall be in the amount of: \$ 100,000.00 . . .
- e. The clerk of this court shall attach a copy of this order and a copy of plaintiff's undertaking to the writ.
- f. The levying officer may enter the following private place(s) to take possession of the property or some part thereof:
2648 Mandeville Canyon Road
Los Angeles, California 90049

g. Defendant (Name): Kelley A. Lynch shall transfer possession of the property described in item 3c to the plaintiff. **NOTICE TO DEFENDANT** Failure to comply with any order of the court to turn over possession of such property to plaintiff may subject you to being held in contempt of court. (Strike item 5g if not applicable)

Dated OCT 12 2005

Victor Greenberg, Commissioner
(Type or print name)

~~Victor Greenberg, Commissioner~~

Superior . . . COURT OF CALIFORNIA, COUNTY OF . . Los Angeles . .

NAME OF MUNICIPAL OR JUSTICE COURT DISTRICT OR OF BRANCH COURT, IF ANY Central District		FOR COURT USE ONLY
TITLE OF CASE (ABBREVIATED) Cohen v. Lynch		ORIGINAL FILED DEPARTMENT 66 OCT 12 2005 LOS ANGELES SUPERIOR COURT
ATTORNEY(S) NAME AND ADDRESS Scott A. Edelman, SBN 116927 Gibson, Dunn & Crutcher LLP 2029 Century Park East, Suite 4000 Los Angeles, California 90067		
ATTORNEY(S) FOR Plaintiff, Leonard Norman Cohen	TELEPHONE (310) 552-8500	CASE NUMBER BC341120

APPLICATION FOR WRIT OF POSSESSION AFTER HEARING EX PARTE
AND FOR TEMPORARY RESTRAINING ORDER

- Plaintiff has filed a complaint and makes claim for delivery of property in the possession of defendant, and applies for (See footnote * before completing)
 - Plaintiff (Name): **Leonard Norman Cohen**
 - Defendant (Name): **Kelley A. Lynch**
 - Application for
 - Writ of possession after hearing (CCP 512.010).
 - Ex parte writ of possession (CCP 512.020. Declaration for Ex Parte Writ of Possession must also be filed).
 - Temporary restraining order (CCP 513.010. Declaration for Temporary Restraining Order must also be filed).
- The basis of plaintiff's claim and right to possession of the claimed property is set forth in a written instrument, a copy of which is attached (CCP 512.010(b)(1)). verified complaint. attached affidavit. the following facts:

See attached Declarations of Leonard Norman Cohen and Steven Lindsey In Support Of Temporary Restraining Order And Application For Writ Of Possession.

- Property claimed (Describe, state value and further identify any property which is a farm product (CCP 511.040) held for sale or lease, or any property which is inventory (CCP 511.050)):

Various items of Plaintiff's personal property, including personal files and correspondence, as well as original artwork and writings created by Plaintiff. A more detailed description of these items are set forth in the attached Declaration Of Leonard Norman Cohen In Support Of Restraining Order And Application For Writ Of Possession.

- A showing that the property is wrongfully detained by defendant is set forth in the verified complaint. attached affidavit. following facts:
 See attached Declarations of Leonard Norman Cohen and Steven Lindsey In Support Of Temporary Restraining Order And Application For Writ Of Possession.

(Continued on Reverse Side)

* The word "plaintiff" includes cross-complainant, "defendant" includes cross-defendant, singular includes the plural and masculine includes feminine and neuter. Declarations under penalty of perjury signed in California may be used in place of affidavits (CCP 2015.5). Affidavits required when signed outside California.

5. The manner in which defendant came into possession of the property is set forth in the verified complaint. attached affidavit. following facts:

See attached Declaration Of Leonard Norman Cohen In Support Of Temporary Restraining Order And Application For Writ Of Possession.

6. My best knowledge, information, and belief of the reason for defendant's wrongful detention of the property is set forth in the verified complaint. attached affidavit. following facts:

See attached Declarations of Leonard Norman Cohen and Steven Lindsey In Support Of Temporary Restraining Order And Application For Writ Of Possession.

7. My best knowledge, information, and belief of the location (Specify if within a private place which may have to be entered to take possession) of the property or some part thereof is set forth in the verified complaint. attached affidavit. following facts:

See attached Declarations of Leonard Norman Cohen and Steven Lindsey In Support Of Temporary Restraining Order And Application For Writ Of Possession.

8. The facts showing that the property or some part thereof is located in the private place referred to in item 7 are set forth in the verified complaint. attached affidavit. following facts:

See attached Declarations of Leonard Norman Cohen and Steven Lindsey In Support Of Temporary Restraining Order And Application For Writ Of Possession.

9. The property has not been taken for a tax, assessment, or fine, pursuant to statute, and (Check one)

- a. Has not been seized under an execution against plaintiff's property.
- b. Has been seized under an execution against plaintiff's property, but is statutorily exempt from such seizure (Cite code section):

10. This action is subject to Unruh Retail Installment Sales Act (CC 1801-1812.10); Rees-Levering Motor Vehicle Sales and Finance Act (CC 2981-2984.4). Facts showing this is the proper trial court are set forth in the verified complaint. attached affidavit.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration is executed on (Date) October 11 at (Place) Los Angeles California.

Leonard Norman Cohen
(Type or print name)

Leonard Cohen
(Signature of Plaintiff)

11. Total number of pages attached . 27 .

[CD-100]

. . . Superior . . . COURT OF CALIFORNIA, COUNTY OF . . . Los Angeles . .

NAME OF MUNICIPAL OR JUSTICE COURT DISTRICT OR OF BRANCH COURT, IF ANY Central District		FOR COURT USE ONLY
TITLE OF CASE (ABBREVIATED) Cohen v. Lynch		
ATTORNEY(S) NAME AND ADDRESS Scott A. Edelman, SBN 116927 Gibson, Dunn & Crutcher LLP 2029 Century Park East, Suite 4000 Los Angeles, California 90067		
ATTORNEY(S) FOR: Plaintiff, Leonard Norman Cohen	TELEPHONE (310) 552-8500	CASE NUMBER BC341120

DECLARATION FOR TEMPORARY RESTRAINING ORDER

1. Plaintiff has filed an application for a writ of possession and (See footnote * before completing)
 - a. A hearing has not been set.
 - b. A hearing will be held on Date: _____ Time: _____ Dept. Div. Rm. No.:

2. Plaintiff seeks this temporary restraining order to apply to
 - a. The farm products (CCP 511.040) held for sale or lease described in the application.
 - b. The inventory (CCP 511.050) described in the application.
 - c. The property (other than above) described in the application.

3. Plaintiff requests that defendant (Name): **Kelley A. Lynch** be prohibited from
 - a. Transferring any interest in the property referred to in items 2(a) or 2(b) by sale, pledge, or grant of security interest or otherwise disposing of, or encumbering it, except in the ordinary course of business.
 - b. Transferring any interest, in the property referred to in item 2(c) by sale, pledge or grant of security interest or otherwise disposing of, or encumbering it.
 - c. Concealing or otherwise removing the property in such a manner as to make it less available to seizure by the levying officer.
 - d. Impairing the value of the property either by acts of destruction or by failure to care for the property in a reasonable manner. (Specify precautions if needed.)

(Continued on Reverse Side)

* The word "plaintiff" includes cross-complainant, "defendant" includes cross-defendant, singular includes the plural, and masculine includes feminine and neuter. Declarations under penalty of perjury signed in California may be used in place of affidavits (CCP 2015.5). Affidavits required when signed outside California.

Form Approved by the
Judicial Council of California
Effective July 1, 1974
CD-190

**DECLARATION FOR TEMPORARY RESTRAINING ORDER
(Claim and Delivery)**

CCP 513.010; 513.020

American LegalNet, Inc.
www.USCourtForms.com

4. Plaintiff requests the following restrictions on the disposition of the proceeds of a transfer of the property described in Items 2(a) or 2(b) in the ordinary course of business (Specify):

N/A

5. Facts showing the probability that there is an immediate danger that the property referred to in item 2 may become unavailable to levy by reason of being transferred, concealed or removed or may become substantially impaired in value are set forth in the verified complaint. attached affidavit. as follows:

See attached Declarations of Leonard Norman Cohen and Steven Lindsey In Support Of Temporary Restraining Order And Application For Writ Of Possession.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration is executed on (Date): . . . October 11 . . . at (Place) Los Angeles , California.

Leonard Norman Cohen
(Type or Print Name)

Leonard Cohen
(Signature of Plaintiff)

6. Total number of pages attached: . 27 . . .

[CD-190]

[CD-180]

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Los Angeles, California 90067

4 Telephone: (310) 552-8500
5 Facsimile: (310) 551-8741

6 Attorneys for Plaintiff
LEONARD NORMAN COHEN

7
8 SUPERIOR COURT, STATE OF CALIFORNIA
9 COUNTY OF LOS ANGELES

10
11 LEONARD NORMAN COHEN, an
12 individual,
13 Plaintiff,
14 v.
15 KELLEY A. LYNCH, an individual,
16 Defendant.

CASE NO.

**DECLARATION OF LEONARD
NORMAN COHEN IN SUPPORT OF
TEMPORARY RESTRAINING ORDER
AND APPLICATION FOR WRIT OF
POSSESSION**

Date:
Time: 9:30 a.m.
Dept: 66

[Application for Writ of Possession and
Temporary Restraining Order, Declaration
for Temporary Restraining Order, and
Declarations of Steven Lindsey and Scott A.
Edelman filed concurrently herewith]

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23 I, LEONARD NORMAN COHEN, declare as follows:

24 1. I am over the age of eighteen and am plaintiff in the above-captioned action. The
25 following facts are within my personal knowledge and, if called and sworn as a witness, I
26 could and would testify competently thereto.

27 2. I am a singer/songwriter/author/poet, and I have been active as a recording artist,
28

1 composer and writer for over five decades. My fourteen albums and published writings reach
2 audiences all over the world.

3 3. Defendant Kelley A. Lynch was my business manager and personal assistant from
4 about 1987 until October 2004, when I learned that she had stolen millions of dollars from
5 my personal and investment bank accounts. Once I confirmed the extensive irregularities, I
6 terminated her employment and took steps to prevent her from being able to access any of my
7 accounts.

8 4. Up until my discovery of Ms. Lynch's deceit, I trusted her abilities and loyalty a
9 great deal and relied upon her to handle many aspects of my business and personal life so that
10 I could spend more time focused on my creative endeavors.

11 5. As my personal assistant and business manager, Ms. Lynch kept in her office many
12 of my original business and personal files, correspondence and other items of personal
13 property. For example, as my personal assistant and business manager, Ms. Lynch was
14 responsible for retrieving, reviewing and responding to all of my mail; as for personal mail,
15 she and I would review it together, but she kept it in order and in her possession. Ms. Lynch
16 was also responsible for overseeing my finances and business relationships, and she therefore
17 held documents from my accountants and various contacts in the literary and musical worlds.
18 Ms. Lynch maintained all of these items, and I never had a set of copies.

19 6. Upon her termination, Ms. Lynch vacated her office and removed much of its
20 contents to her home at 2648 Mandeville Canyon Road, Los Angeles, California 90049,
21 including many boxes which contained my personal belongings. I have not had access to any
22 of these items.

23 7. Although I terminated her employment an entire year ago, I recently discovered
24 that Ms. Lynch still retains in her possession many items of my personal property, including
25 the following:

- 26 a) Personal correspondence in the form of handwritten letters and facsimiles
27 dating from 1960 to approximately 1995, including but not limited to

1 correspondence with Dominique Issermann, Burt Goldstein, and Herschel
2 Weinberg, Esq.;

3 b) Business correspondence from 1980 to 2004;

4 c) A notebook of water color drawings I created;

5 d) The original manuscript of my novel, "Beautiful Losers";

6 e) Personal journals dating from 1960-1990, which contain my drawings,
7 sketches, lyrics, notes, poems, and other writings;

8 f) Personal financial records dating from 1980 to 2004, which I believe contain
9 my tax returns, bank statements, and other receipts and documents.

10 8. All of these items are of a personal nature, and some are of great sentimental value
11 to me. Moreover, because my work has found favor in the world for over five decades, many
12 of these items have significant value as memorabilia to collectors, historical preservation
13 societies and academic institutions. I am, however, unable to attach a specific value to these
14 records and my other personal belongings. Ms. Lynch, however, has no interest in any of
15 these items, financial or otherwise.

16 9. I have demanded that Ms. Lynch return this personal property to me, but she has
17 not done so. More specifically, I suspected nearly a year ago that Ms. Lynch had in her
18 possession my notebook of water color drawings, and on November 3, 2004, I met with her
19 and requested that she return it to me. She refused to do so. More recently, after I learned
20 that Ms. Lynch retains all of the above-mentioned personal belongings, I demanded – through
21 my attorney – that she return them. I still have not received any of them.

22 10. I understand that Ms. Lynch is retaining my personal property at her private
23 residence at 2648 Mandeville Canyon Road, Los Angeles, California 90049.

24 11. In my opinion, the only reason Ms. Lynch is refusing to return my personal
25 property is to compromise my privacy and the privacy of friends, family and associates.
26 Since I terminated Ms. Lynch in October 2004, she has embarked on a relentless campaign to
27 discredit me with a barrage of emails to third parties, including the press and the Internal
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1 Revenue Service, which have been forwarded to me. I have attached just a few of these
2 emails to provide examples of Ms. Lynch's malicious conduct. See Exhibit A.

3 12. On or about October 2, 2005, I received electronic mail correspondence from Ms.
4 Lynch in which she indicated that she is in default on a deed of trust on her residence at 2648
5 Mandeville Canyon Road in Los Angeles and that she has been notified that she must move
6 out of that residence by Tuesday, October 11, 2005. In these emails, true and correct copies
7 of which are attached as Exhibits B and C, Ms. Lynch noted that she is "packing" in
8 anticipation of moving out of that residence.

9 13. Because of the exigency of the circumstances and my belief that Ms. Lynch's
10 erratic, bizarre and spiteful behavior has no boundaries, I believe that my personal property
11 described above is in great risk of being imminently lost, concealed, transferred, damaged or
12 destroyed.

13 I declare under penalty of perjury under the laws of the State of California that the foregoing
14 is true and correct and that I executed this Declaration on the 10th day of October, 2005 at
15 Los Angeles, California.
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19 Leonard Norman Cohen
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21 10899694_1.DOC
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From: Tsimar@aol.com
Sent: Monday, September 05, 2005 1:33 PM
To: Edelman, Scott A.
Cc: BALDYMONK@aol.com; dchipman@BHF-Law.com; LSDorje@blazingwisdom.org; Isdorje@verizon.net; Mediamessage@aol.com; lilarich@adelphia.net; dboies@BSFLLP.com; robert.macmillan@gmail.com; lwieseltier@tnr.com; *IRS.Commissioner@irs.gov; rdelgadillo@atty.lacity.org; rwest0@uky.edu; rwest0@pop.uky.edu; rchudd@ECJLAW.COM; van.penick@mcinnescooper.com; MCBOW@aol.com; greenberg@agilefunds.com; barnett@agilefunds.com; tingdzin@indra.com; Ekajati@aol.com; tseringma@gmail.com; Tsimar@aol.com; dbergman@bergman-law.com; dwolinsky@bergman-law.com; lkalpert@alpertbarr.com; rkory@rbklaw.com
Subject: Fwd: Ray Charles Lindsey Custody Matter a/k/a Leonard Cohen Tax Fraud

Dear Mr. Edelman,

Do you have children? What school do they attend? Do you go to a church, temple? Would you like to have this happen to your wife and children?

Sincerely,
Kelley Lynch

P.S. The Nazi poet's not Jewish or Buddhist. He's a fraud!

P.P.S. Mr. Iverson, my nerves are really bad now! I need a cigarette and I will miss my son's first day of school tomorrow. Do you have children? Ask your wife how she would feel if she missed her children's 6th grade graduation and their first day of school - for "tax fraud" which I believe is your specialty, right? It's also Richard Westin's specialty. And Neal Greenberg's. Be sure to ask Artie Indursky & Don Friedman of The Grubman Firm why they "forgot" to tell me to get a tax lawyer when the pulled my IP out of Blue Mist and assigned 100% of that to LC Investments, LLC - which Reeve Chudd created. Let Reeve explain what happened. Ken Cleveland, Richard Westin, Greg McBowman, the Grubman firm, et al. are all liars. I think the * is confusing people. If I saw your email address - I would back down. Hopefully, the SEC is getting ready to go into the Agile Group to begin their audit for SEC violations. Oh, Mr. Iverson - are lawyers permitted to be involved with tax fraud? If the IR doesn't pay attention soon - I will come and have a meeting with you personally ... and I will want your wife there and your mother to make sure I'm surrounded by human beings and not just lawyers & accountants. I think you're a decent man however - that was my feeling when the Help Website emailed me your email address and told me not to forget the asterisk.

REDACTED

From: Tsimar@aol.com [mailto:Tsimar@aol.com]

Sent: Sun 10/2/2005 1:10 AM

To: editor@shambhalasun.com; Ekajati@aol.com; bhakhatulku@yahoo.com; gesarmukpo@yahoo.com; tseringma@gmail.com; dbrown@shambhala.org; lmermelstein@shambhala.com; lilarich@adelphia.net; Mediamessage@aol.com; tgskos@eastlink.ca; wendy@biscuitland.net; MPDUKE1@msn.com; van.penick@mcinnescooper.com; dbergman@bergman-law.com; dwolinsky@bergman-law.com; dboies@BSFLLP.com; *IRS.Commissioner@irs.gov; BetsySuper@aol.com; burgacct@pacbell.net; Cleaslittlebabes@aol.com; drukpadude2003@yahoo.com; slord@shamrock.com; rbyucaipa@yahoo.com; rdelgadillo@atty.lacity.org; accolaj@rockymountainnews.com; lkalpert@alpertbarr.com; Richard.Cromelin@latimes.com; reidc@dailycamera.com; mooses@citytv.com; mooseszzz@citytv.com; kris_menon@timeinc.com; pnussbaum@phillynews.com; Leon Wieseltier
Subject: Fwd: Re Owning a home

Dear Melvin,

Would you please give a copy of this to Sam also. The IRS Commissioner himself is now involved in the Leonard Cohen tax fraud. It is a very serious situation.

The penalties and interest on one corporation alone are \$10 million apparently.

There are three corporations. Neal Greenberg helped set this up.

Unfortunately,

even though Lamasang said we have samaya together - Neal Greenberg and Sherab Posel are playing games with the SEC and IRS Commissioner and my electricity will be shut off on Tuesday. I lose my house on October 11, 2005.

You're a

buddhist Melvin, do you think this is very buddhist of Neal Greenberg and the "translator/lama/lover" Sherab Posel who worked for Boies Schiller.

Also, this

led to a "Custody Battle" with my son's father, Steve Lindsey, who Leonard Cohen and Robert Kory (his lawyer) told I would go to jail, I had sex with Oliver Stone and Richard Rutowski (you remember Orgyen Khachod Ling, don't you Melvin - that's the buddhist center I sponsored with Oliver Stone), and that I "stole"

Leonard Cohen's money - this is a step transaction across three entities and lawyers are not permitted to participate in tax fraud. Why do you think Steve Lindsey, my son's father, has Leonard Cohen's lawyers Declaration attached to his Order to Show Cause in the Custody Matter of Ray Charles Lindsey filed in LA Superior Court. Do you think Judge Karlan will be happy when I show him the evidence I have? The other Declaration that is attached is by a drug addict/con artist. Fortunately, Yongzin Rinpoche saw through her and told me to have her come over when he was here and I was able to

"trap" her and Robert Kory in part on their lies and forwarded those two transcripts to "Lama" Sherab Posel formerly of Boies Schiller. Why do you think Boies Schiller had a "spy" attorney in my meeting with Zia Modabber of KMZR? Alan Friedman. He worked for Miramax at that time and even said in that meeting that I had attorney client privilege. Who do you think he sent his notes to? He didn't give them to me and I never heard from him again.

You know Douglas Penick, right Melvin? Why do you think he talked to Steve Lindsey and confirmed that Robert Kory, Leonard Cohen's lawyer, wanted my son Rutger Penick to go into his office when I was "committed" to UCLA's psychiatric unit after I was seriously rear-ended, and sell my house for \$3 million and give them the money? Why do you think Douglas Penick is playing games now?

He's not

stupid, right? And, his brother is a lawyer and I have asked Van to advise Douglas to get "real" now. This is too much pressure for my son. Do you think it's incredible that the LAPD "hand delivered" the accident report to me in the ER on 6/13/2005? How did they know I was there? Why do you think a paramedic would say to me "I love to kick doors in" right after she got off the cell phone with Douglas Penick - who I had not spoken to for months at that time and still haven't because I'm furious with him. He is a gossip and lies. Randy Sunday called to ask him why the Daniel A. Bergman Law Group would send him a Declaration in the Custody Matter of Ray Charles Lindsey. I have requested repeatedly that Douglas give me this and he will not. He continues to call Rutger every day.

Just tell me this Melvin - do these people sound like buddhists to you?

Also,

Ray's father, Steve Lindsey, has him in a Christian Science Church and School and they needlessly permit children to die. I am researching this now and Randy Sunday runs Sarah House in Santa Barbara and is trying to determine why Medicare funds go to Christian Science Nursing Homes when they have Christian Science "practitioners" taking care of the elderly who only have two weeks "training."

What do you think Dr. Yeshe Donden would say about this? He's apparently discovered a cure for breast cancer - there was a dateline special on this. See the article below on Christian Science cults and also Mark Twain's book on this "ideology" - the founder apparently found 300,000 mistakes in the bible. They must be typos.

Say his to Sam for me. Does he still own Shambhala Publications? I've been thinking about him lately because I know he studies with Thinley Norbu Rinpoche and he is an old friend of mine.

Love,
Kelley

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<http://mark-twain.classic-literature.co.uk/christian-science/>

<http://www.salon.com/books/feature/1999/09/01/christian/>

Attached Message

From: Tsimar@aol.com

To: *IRS.Commissioner@irs.gov; SEdelman@gibsondunn.com; dboies@BSFLLP.com; dchipman@BHF-Law.com; stuart_bondell@sonymusic.com; rdelgadillo@atty.lacity.org; dbergman@bergman-law.com; dwolinsky@bergman-law.com; lkalpert@alpertbarr.com; oiea@sec.gov; dhaakens@corp.ca.gov; SFried@GISPC.COM;

.Dianné@dimascioberardo.com; davi...@dimascioberardo.com; burgacct@pacbell.net; ken@clevelandcpa.com; rwest0@pop.uky.edu; rwest0@uky.edu; rbyucaipa@yahoo.com; rhudd@ECJLAW.COM; van.penick@mcinnescooper.com; robert.macmillan@gmail.com; mick.brown@telegraph.co.uk; accolaj@rockymountainnews.com; pnussbaum@phillynews.com; Richard.Cromelin@latimes.com; mooses@citytv.com; mooseszzz@citytv.com
Subject:Fwd: Re Owning a home
Date:Sun, 2 Oct 2005 00:07:31 -0400

Hi Commissioner Everson,

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Love,
Kelley

Attached Message
From:LRA <lra@paperlabs.com>
To:tsimar@aol.com
Subject:Re Owning a home
Date:Fri, 30 Sep 2005 20:16:40 -0400

Thank you for your attention.

You have been pre-approved for a new home-loan.
This offer is unconditional and your credit is in no way a factor.

Please find all the details below:

SUMMARY:

Rate: We'll beat any competitor
Term: 360 Months
Max Price: \$500,000.00
Closing Date: 30 days

GET THE DETAILS <<http://www.paperlabs.com/gat2/933/248261/729>>

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Please, however, use this link

<<http://www.paperlabs.com/telos2/933/tsimar@aol.com>>

to halt future mailings from us.

REDACTED

From: Tsimar@aol.com [mailto:Tsimar@aol.com]

Sent: Sun 10/2/2005 1:10 AM

To: editor@shambhalasun.com; Ekajati@aol.com; bhakhatulku@yahoo.com; gesarmukpo@yahoo.com; tseringma@gmail.com; dbrown@shambhala.org; lmermelstein@shambhala.com; lilarich@adelphia.net; Mediamessage@aol.com; tgskos@eastlink.ca; wendy@biscuitland.net; MPDUKE1@msn.com; van.penick@mcinnescooper.com; dbergman@bergman-law.com; dwolinsky@bergman-law.com; dboies@BSFLLP.com; *IRS.Commissioner@irs.gov; BetsySuper@aol.com; burgacct@pacbell.net; Cleaslittlebabes@aol.com; drukpadude2003@yahoo.com; slord@shamrock.com; rbyucaipa@yahoo.com; rdelgadillo@attylacity.org; accolaj@rockymountainnews.com; lkalpert@alpertbarr.com; Richard.Cromelin@latimes.com; reidc@dailycamera.com; mooses@citytv.com; mooseszzz@citytv.com; kris_menon@timeinc.com; pnussbaum@phillynews.com; Leon Wieseltier
Subject: Fwd: Re Owning a home

Dear Melvin,

Would you please give a copy of this to Sam also. The IRS Commissioner himself is now involved in the Leonard Cohen tax fraud. It is a very serious situation.

The penalties and interest on one corporation alone are \$10 million apparently.

There are three corporations. Neal Greenberg helped set this up.

Unfortunately,

even though Lamasang said we have samaya together - Neal Greenberg and Sherab Posel are playing games with the SEC and IRS Commissioner and my electricity will be shut off on Tuesday. I lose my house on October 11, 2005.

You're a

buddhist Melvin, do you think this is very buddhist of Neal Greenberg and the "translator/lama/lover" Sherab Posel who worked for Boies Schiller.

Also, this

led to a "Custody Battle" with my son's father, Steve Lindsey, who Leonard Cohen and Robert Kory (his lawyer) told I would go to jail, I had sex with Oliver Stone and Richard Rutowski (you remember Orgyen Khachod Ling, don't you Melvin - that's the buddhist center I sponsored with Oliver Stone), and that I "stole"

Leonard Cohen's money - this is a step transaction across three entities and lawyers are not permitted to participate in tax fraud. Why do you think Steve Lindsey, my son's father, has Leonard Cohen's lawyers Declaration attached to his Order to Show Cause in the Custody Matter of Ray Charles Lindsey filed in LA Superior Court. Do you think Judge Karlan will be happy when I show him the evidence I have? The other Declaration that is attached is by a drug addict/eon artist. Fortunately, Yongzin Rinpoche saw through her and told me to have her come over when he was here and I was able to

"trap" her and Robert Kory in part on their lies and forwarded those two transcripts to "Lama" Sherab Posel formerly of Boies Schiller. Why do you think Boies Schiller had a "spy" attorney in my meeting with Zia Modabber of KMZR? Alan Friedman. He worked for Miramax at that time and even said in that meeting that I had attorney client privilege. Who do you think he sent his notes to? He didn't give them to me and I never heard from him again.

You know Douglas Penick, right Melvin? Why do you think he talked to Steve Lindsey and confirmed that Robert Kory, Leonard Cohen's lawyer, wanted my son Rutger Penick to go into his office when I was "committed" to UCLA's psychiatric unit after I was seriously rear-ended, and sell my house for \$3 million and give them the money? Why do you think Douglas Penick is playing games now?

He's not

stupid, right? And, his brother is a lawyer and I have asked Van to advise Douglas to get "real" now. This is too much pressure for my son. Do you think it's incredible that the LAPD "hand delivered" the accident report to me in the ER on 6/13/2005? How did they know I was there? Why do you think a paramedic would say to me "I love to kick doors in" right after she got off the cell phone with Douglas Penick - who I had not spoken to for months at that time and still haven't because I'm furious with him. He is a gossip and lies. Randy Sunday called to ask him why the Daniel A. Bergman Law Group would send him a Declaration in the Custody Matter of Ray Charles Lindsey. I have requested repeatedly that Douglas give me this and he will not. He continues to call Rutger every day.

Just tell me this Melvin - do these people sound like buddhists to you?

Also,

Ray's father, Steve Lindsey, has him in a Christian Science Church and School and they needlessly permit children to die. I am researching this now and Randy Sunday runs Sarah House in Santa Barbara and is trying to determine why Medicare funds go to Christian Science Nursing Homes when they have Christian Science "practitioners" taking care of the elderly who only have two weeks "training."

What do you think Dr. Yeshe Donden would say about this? He's apparently discovered a cure for breast cancer - there was a dateline special on this. See the article below on Christian Science cults and also Mark Twain's book on this "ideology" - the founder apparently found 300,000 mistakes in the bible. They must be typos.

Say his to Sam for me. Does he still own Shambhala Publications? I've been thinking about him lately because I know he studies with Thinley Norbu Rinpoche and he is an old friend of mine.

Love,
Kelley

P.S. Melvin, do you think it's strange that a child, Ray Charles Lindsey, who is a tulku (His Holiness Orgyen Kusum Lingpa recognized him and he also recognized and enthroned Rutger) was raised as a buddhist for 12 years until May 26, 2005 (when his father "managed" to get a Declaration from Leonard Cohen's lawyer, Robert Kory and involve him in my Custody Matter - I haven't seen Ray since June and am only permitted to speak to him every other night and it is very painful) and is suddenly a Christian? He has been told I am a whore, cunt, drug addict, alcoholic and a gold digger. You're a good man Melvin - does Ray Charles Lindsey's father sound like a good parent? He did this to his daughter also - he took custody of her away from her mother and she didn't see her until she was 18. Everyone I know thinks his girlfriend, Dinah Englund (Cloris Leachman's daughter) is questionable and jealous because no good woman would permit a man to take custody away from another woman while they all "pretend" I am mentally ill. This story is revolting Melvin and it's all true.

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Dianne@dimascioberardo.com; david@dimascioberardo.com; burgacct@pacbell.net; ken@clevelandcpa.com; rwest0@pop.uky.edu; rwest0@uky.edu; rbyucaipa@yahoo.com; rhudd@ECJLAW.COM; van.penick@mcinnescooper.com; robert.macmillan@gmail.com; mick.brown@telegraph.co.uk; accolaj@rockymountainnews.com; pnussbaum@phillynews.com; Richard.Cromelin@latimes.com; moyses@citytv.com; moyseszzz@citytv.com
Subject:Fwd: Re Owning a home
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To:tsimar@aol.com
Subject:Re Owning a home
Date:Fri, 30 Sep 2005 20:16:40 -0400

Thank you for your attention.

You have been pre-approved for a new home-loan.
This offer is unconditional and your credit is in no way a factor.

Please find all the details below:

SUMMARY:

Rate: We'll beat any competitor
Term: 360 Months
Max Price: \$500,000.00
Closing Date: 30 days

GET THE DETAILS <<http://www.paperlabs.com/gat2/933/248261/729>>

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90069

Please, however, use this link

<<http://www.paperlabs.com/telos2/933/tsimar@aol.com>>
to halt future mailings from us.

REDACTED

Forwarded Message

From: Tslmar@aol.com
Date: Sun, 2 Oct 2005 05:13:02 EDT
Subject: No Subject - See Attachment

To: Paul@sohoartists.co.uk, BALDYMONK@aol.com, mores@citytv.com, moreszzz@citytv.com, office@mbzc.org, webmaster@rameshbalsekar.com, drukpachoe@hotmall.com, Mediamessage@aol.com, *IRS.Commissioner@irs.gov, Dharmasis@aol.com, lumetz@earthlink.net, nanceeb@earthlink.net, jennifer@jenniferwarnes.com, Peyoynd@aol.com, robert.hilburn@latimes.com, robert.macmillan@gmail.com, SEdelman@glbsondunn.com, dchipman@BHF-Law.com, dboies@BSFLLP.com, LSDorje@blazingwisdom.org, lsdorje@verizon.net, greenberg@gagroup.com, tingdzln@indra.com, gesarmukpo@yahoo.com, dbergman@bergman-law.com, dwolinsky@bergman-law.com, tseringma@gmail.com, oiea@sec.gov, dhaakens@corp.ca.gov

HTML Attachment

Paul,

I want to say something to you and copy the Nazi poet in on it (and yes, I feel that way about him because he has tried to "crush" and "destroy" me and as you know, Boies Schiller and Brownstein, Hyatt have evidence of this and they have evidence that he and Mr. Robert Kory - Anjani Thomas' ex-husband were behind the 911 call that was placed by Steve Lindsey who I believe was being "threatened" by Mr. Cohen somehow - were behind this call and that's what brought the SWAT team here that day) - Mr. Cohen is the one that made up the lie that I graduated from Wharton. I was therefore placed in a very compromising position of having to maintain a lie - primarily with you. I believe this lie began when we were in Canada for the Juno Awards. I did attend Wharton (and was probably there when you were) and Mr. Cohen and Mr. Kory even continued this lie with my lawyers, DiMascio & Berardo (who Dale Burgess, my accountant, and a former IRS Agent told me were extremely afraid that I would file a malpractice suit against them because they were trying to force me to make a deal with this maniac). Fortunately, I had put in writing to Richard Westin that I thought he should set the tax code to music because I did not understand it whatsoever (which is how I was so seriously used and this man understood every single detail - the "poet" - including the fact that Marty Machat and Bob Johnston owned 15% each of LC Stranger Music and Mr. Cohen forgot to mention this to anyone) and I said, in that email, that I "slept" with Professor Laurent Jacques (my Multinational Corporation professor who understood that I could clearly perceive the logic of things like formulas for hyper-inflation but had a difficult time with the formulas themselves - so he gave me an "A" - I left his name out of the email) in order to make my way through the course.

You know Paul, did you read the Agile Group's lawsuit at all? Take a look at page 23 (attached) and this is only a few examples of what these people tried to do to me. I am blessed to have friends like you and other people who have served as witnesses to this horrendous situation where a man that said to one of the people involved in the black-mail and extortion (Betsy Superfon - who owned a sex phone hotline, is a drug addict, and a con artist - a Tibetan lama was here when she visited and he stayed in the room to make absolutely certain that she

could not harm me further with these people) that I was the "love of his life." They offered me millions, Paul. In fact, he and Kory told Ms. Superfon that I could have "whatever I wanted." I took shorthand notes of two conversations with her where I intentionally had her tell Kory that I wanted to make a deal in order to "trap" them completely. I sent that immediately to "Lama" Sherab Posel at Boies Schiller so it is evidence.

By the way Paul, the "poet" was beyond jealous of you. He even used this information to pit his son against me - who, as you know, I managed for six years and even paid for his publicist (Kathy Schenker) and his independent record promotion - out of my own pocket. I drove his daughter to and from school everyday. He had me running around watering his "girlfriend's" plants (he wrote a very self-conscious letter about this), sending him monthly reports about what he was spending (I hardly had time to do my own bills Paul - it was 24/7 "care"). Phil Spector thought this guy was a "crook" and was furious that he blamed Marty Machat for his tax fraud. He understood, however, that I had children and needed to maintain my job. In many ways, Mr. Spector served as my "protection" from this man - as did Steve Lindsey.

Mr. Leonard Norman Cohen is evil and he told my son's father that Joshu Sasaki Roshi was going to "testify" against me. Ray's father was stressed beyond belief and lashed out at me in front of Drukpa Choegon Rinpoche (who I am copying in here as further protection) and brought my girlfriend's suicide into this matter to further "pressure" me.

I cannot look at this man's photograph any longer because of what he has done to my family - including my parents. They were forced to move to Texas because of his actions. And, I paid the entire IRS bill for the 2003 taxes on Traditional Holdings for 2003. I also cannot read his name and it is going to be extremely difficult for me to participate in any type of lawsuits against him. I have had to fight this matter on the internet basically. My son, Rutger, has had days where we have not had food to eat. This is the reason why I have had to copy so many people in on every email.

Mr. Hillburn, I have copied Richard Cromelin on many emails as he wrote the article where, I believe, Mr. Edelman may have further slandered me. He should have all the emails but you probably know this. I have no idea.

Paul, I'll give you a call soon. Both of my phones were disconnected, my electricity is being turned off on Tuesday, my house is going into foreclosure on October 11, 2005 and all of these lawyers are well aware that this is tax fraud. Also, these men (Mr. Posel and Mr. Greenberg) were students of my teacher's and he is dying and had to come to the United States and watch this and try to convince them to do the right thing and to not harm me further. It's an outrageous story. Mr. Greenberg and his ex-wife, Karen, were actually friends of my family and know Rutger and Ray. I feel extremely sad for Mr. Greenberg's children.

Paul, you graduated from Wharton and Moses went to Harvard - why do you two think the Agile Group refuses to close my account and wire the money to me? Why do you think men like Scott Edelman, David Chipman, and David Boies are so arrogant knowing full well that the IRS Commissioner is being copied in on every single email? And Paul, you know Ray's father - Steve Lindsey - and it was because of you that he produced that Celine Dion song - why do you think he would take away custody of my child? I believe he is now well aware that he's in over his head - either that or he is the stupidest man on the planet. The Bergman Law Group, from my perspective, assisted with the tax fraud by attaching Robert Kory and Betsy Superfon's Declaration to the Order to Show Cause that was filed in the custody matter the day after I was dragged to King Drew.

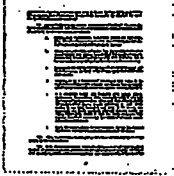
I heard through the buddhist "gossip mill" that Mr. Greenberg is very afraid he will go to jail. Personally, I hope they all do.

I hope you're well.

Love,
Kelley

Attachments

Photos:



[AgileGroupLawsuit_Page23.jpg\(231k\) \[View\]](#)

[Save All to Yahoo! Photos](#)

REDACTED

Forwarded Message

From: Tsmar@aol.com
Date: Sun, 2 Oct 2005 03:41:55 EDT
Subject: Fwd: Custody Matter of Ray Lindsey - Tax Fraud of Leonard Cohen

To: BALDYMONK@aol.com, moseszzz@citytv.com, moses@citytv.com, Dharmasis@aol.com, lumetz@earthlink.net, vansuze@yahoo.com, unadam@sbcglobal.net, A1lorca@aol.com, ja@nebula.fl, Megan2C2B@aol.com, Peyoynd@aol.com, robert.hilburn@latimes.com, office@mbzc.org, nanceeb@earthlink.net, arewe.thereyet@verizon.net, pc@patrice.org, phlsear@earthlink.net, *IRS.Commissioner@irs.gov, bhakhatulku@yahoo.com

HTML Attachment

Moses,

Do you think it's incredible that Mr. Leonard Cohen is willing to let me lose my house? My electricity is being turned off on Tuesday and Rutger is incredibly upset. Since you went to Harvard, Moses, I'm assuming you are aware of what a step transaction is. Mr. Cohen believes he can "outwit" everyone although I think at this point in time he is aware that he is defeated and he is praying. This is a man that told Betsy Superfon in May that I am the love of his life. I'd hate to see what he would have done to me if I was his enemy. I feel fairly certain you do not appreciate the mother of your child (and this can be verified by a blood test, as you are well aware) being destroyed and crushed by this man. As you know, Moses, I left you a message after he threatened me with whatever it was you discussed with him. He told me "it's too crowded" to go on his publicity tour with him but then wanted me to fly over to England because he knows Paul Burger and I are good friends. Sharon Robinson, who I've copied in here, told me that he was looking for "evidence" against me. She lied and told him I didn't want Leanne Ungar to mix his album. Unfortunately for Ms. Robinson, I had been speaking to Bill Schnee every other day about mixing and it never occurred to me that anyone else might be mixing. You know Moses, the thing this man was most upset about was the fact that he himself had forced Suzanne Elrod to take a blood test to confirm that Adam Cohen was his own child. He has spent his children's entire lives turning his children against their mother. Barrie Wexler knows who Mr. Leonard Cohen is and you know who Adam Cohen is. Unfortunately for me, I know who they all are and even though I took incredibly good care of this family they have tried to destroy me. Adam and Lorca, no doubt, are well aware that I lost custody of my child because of their actions. As I've said approximately 108,000 times now - the tax penalties and interest on one entity (Traditional Holdings) is \$10 million. Since there are three entities, that's \$30 million. This man even tried to blame his history of tax evasion on Marty Machat after he died and tried to destroy his reputation. He was very afraid of Steven Machat and never wanted to take Avril Machat's calls.

Moses, thank you for protecting me. I have been very frightened and have had to remain strong and a good mother to our son. Irving Layton would never believe this.

Mr. Cohen's website master, Jarkko, has permitted me to be slandered on his website. Matt Green, the attorney who used to work for the DA who has been kind enough to offer to buy my house (it goes into foreclosure on October 11th even though I own 15% of Mr. Cohen's intellectual property which was valued at \$24-30 million in 1999 and had I been paid this last October when I was "wrongfully terminated" none of this would ever have happened). He will give me his offer in writing tomorrow.

I think many people have just awakened to the fact that IRS Commissioner Everson himself is involved in this investigation. All I have to say is thank goodness for individuals like Mr. Betzer and Miss Hall of the IRS. Otherwise, this man may have actually destroyed me. I want my attorney (when I have one and I will have the best) to request the evidence that Mr. Cohen and his lawyer (Anjani Thomas' ex-husband) were trying to "crush" and "destroy" me and my children and were somehow behind the 911 call that led to my being held hostage for 3 hours at gun point, with Rutger watching, and dragged to King Drew - the most dangerous mental hospital in LA in a bathing suit (with people touching me) and involuntarily drugged. I cannot believe this man was putting so much pressure on Steve Lindsey by telling him I would go to jail, that he fucked me, that I fucked Richard Westin to get an annuity obligation, that I fucked Oliver Stone and Richard Rutowski (they were doing this at Ray's father's place of work).

By the way, Phil Roy wrote me that he didn't think this was any of his business. You would think that ethical people might have a word with mutual acquaintances but not in the music business.

Love,
Kelley

cc: IRS Commissioner Everson, Nancy Bacal, Jennifer Warnes, Leanne Ungar, Sharon Robinson, Jarkko (Leonard Cohen Information Files), Phil Roy, Patrice Cios, Adam Cohen, Lorca Cohen, Mt. Baldy Zen Center, Terri Roche - Terri, let Rufus Wainwright know how serious the tax fraud is. Love, Kelley

Forwarded Message

From: Tsimar@aol.com

Date: Wed, 7 Sep 2005 13:24:42 EDT

Subject: Fwd: Custody Matter of Ray Lindsey - Tax Fraud of Leonard Cohen

To: BALDYMONK@aol.com

CC: steve_egoent@earthlink.net, moses@citytv.com, moseszzz@citytv.com, lwieseltier@tnr.com, theneighb@hotmail.com, Steve.Maich@macleans.rogers.com, robert.macmillan@gmail.com, Richard.Cromelin@latimes.com, reidc@dailycamera.com, office@mbzc.org, bhakhatulku@yahoo.com, yeshetar@comcast.net, *IRS.Commissioner@irs.gov, rdelgadillo@atty.lacty.org, pstelnmetz@CasselsBrock.com

HTML Attachment

Moses,

Do you think Peter Steinmetz was an idiot for writing me that letter or not? You should see the private letters I'm receiving. The Court will see those.

Love,
Kelley

P.S. "Celebrities" can get away with anything. Steve Lindsey cannot.

P.P.S. Commissioner Iverson, I'm blocking Peter Steinmetz now because he's an idiot.

Forwarded Message

From: Tsimar@aol.com

Date: Wed, 7 Sep 2005 13:22:21 EDT

Subject: Re: Custody Matter of Ray Lindsey - Tax Fraud of Leonard Cohen

To: pstelnmetz@CasselsBrock.com

rkory@rbklaw.com, LSDorje@blazingwisdom.org, lsdorje@verizon.net, Steve.Maich@macleans.rogers.com, lwieseltier@tnr.com, steve_egoent@earthlink.net, dbergman@bergman-law.com, dwolinsky@bergman-law.com,

CC: ken@clevelandcpa.com, rbyucaipa@yahoo.com, *IRS.Commissioner@irs.gov, rdelgadillo@atty.lacity.org, Don_Ienner@sonymusic.com, dchipman@BHF-Law.com, dboles@BSFLLP.com, SEdelman@gibsondunn.com, yeshetar@comcast.net, bhakhatulku@yahoo.com, office@mbzc.org, ja@nebula.fi, pc@patrice.org, Megan2C2B@aol.com, reldc@dailycamera.com, Richard.Cromelin@latimes.com, mick.brown@telegraph.co.uk, loffice.issermann@wanadoo.fr, vansuze@yahoo.com, van.penick@mcinnescooper.com, Peterdalescott@aol.com, theneighb@hotmail.com, nanceeb@earthlink.net, jennifer@jenniferwarnes.com, arewe.thereyet@verizon.net, roscoebeck@austin.rr.com, roscoebeck@earthlink.net, lumetz@earthlink.net, Dharmasis@aol.com, rwest0@pop.uky.edu, rwest0@uky.edu, unadam@sbcglobal.net, A1lorca@aol.com, BALDYMONK@aol.com, philsear@earthlink.net

HTML Attachment

Sorry to hear that Peter. You're obviously full of yourself and like celebrities. That's your problem. Not mine.

For the benefit of OTHERS I have copied them in on this as well.

Thank you,
Kelley Lynch

P.S. I didn't know there were so many idiots in Canada.

In a message dated 9/7/2005 9:29:05 A.M. Pacific Standard Time, pstelnmetz@CasselsBrock.com writes:

Dear Kelley;

I am writing to request that you please remove my name from this long list of people with whom you are sharing the details of your private affairs with Mr. Cohen. I have nothing to do with this matter and I must say to you, and publicly, that my sympathies lie with Mr. Cohen.

For the benefit of others copied on this email message I wish to say that in 1990, at a time when I was the President of the Canadian Academy of Recording Arts and Sciences and the Executive Producer of the Juno Awards, I dealt with you as Mr. Cohen's representative in connection with the induction of Mr. Cohen into the Canadian Music Hall of Fame at the 1990 Juno Awards held in Vancouver Canada.

Following that show, I had no further contact with you for the ensuing 15 years until several months ago when I had occasion to contact you again, this time by email and in my capacity as the Chairman of the Canadian Songwriters Hall of Fame. On that occasion you advised me by reply email that you had been terminated by Mr. Cohen and no longer represented him.

I replied to you as follows:

"Thank you for taking the time to get back to me. I am very surprized and sorry to hear this news. I am obviously not close enough to the relationship to be able to comment, other than to say that it is always unfortunate and sad when long term relationships end and even more so when they end with this sort of apparent unhappiness and dlssatisfaction."

Since receiving my reply you have sent me several unsolicited emails to which I have not responded. I am now asking you, and all others on your circulation list, to remove me from all communications concerning your dispute with Mr. Cohen. I and my law firm do not represent you as legal counsel, or in any other capacity, and have no duty to respond to your uninvited communications, particularly questions you have posed to me concerning attorney/client privilege and conflict of interest.

I will not reply to any further communications from you.

Yours truly;

Peter E. Steinmetz, Q.C.
<mailto:psteinmetz@casselsbrock.com>

Cassels Brock & Blackwell LLP
40 King Street West, Suite 2100
Toronto ON Canada M5H 3C2

Ph. (416) 869-5725
Fax (416) 350-6946

-----Original Message-----

From: Tsimar@aol.com [mailto:Tsimar@aol.com]
Sent: Wednesday, September 07, 2005 11:22 AM
To: BALDYMONK@aol.com
Cc: rkory@rbklaw.com; LSDorje@blazingwisdom.org; Isdorje@verizon.net;
Steve.Maich@macleans.rogers.com; lwieseftier@tnr.com; steve_egoent@earthlink.net;
dbergman@bergman-law.com; dwolinsky@bergman-law.com; ken@clevelandcpa.com;
rbyucaipa@yahoo.com; *IRS.Commissioner@irs.gov; rdelgadillo@atty.lacity.org;
Don_Ienner@sonymusic.com; dchlpman@BHF-Law.com; dboies@BSFLLP.com;
SEdelman@gibsondunn.com; yeshetar@comcast.net; bhakhatulku@yahoo.com;
office@mbzc.org; ja@nebula.fi; pc@patrice.org; Megan2C2B@aol.com; reidc@dailycamera.com;
Richard.Cromelin@latimes.com; mick.brown@telegraph.co.uk; loffice.issermann@wanadoo.fr;
vansuze@yahoo.com; van.penick@mcinnescooper.com; Steinmetz, Peter;
Peterdalescott@aol.com; theneighb@hotmail.com; nanceeb@earthlink.net;
jennifer@jenniferwarnes.com; arewe.thereyet@verizon.net; roscoebeck@austin.rr.com;
roscoebeck@earthlink.net; lumetz@earthlink.net; Dharmasis@aol.com; rwest0@pop.uky.edu;
rwest0@uky.edu; unadam@sbcglobal.net; A1lorca@aol.com; philsear@earthlink.net
Subject: Fwd: Custody Matter of Ray Lindsey - Tax Fraud of Leonard Cohen

Dear Leonard Cohen,

Did Brian Johnson visit you in Los Angeles or Montreal when you gave him that interview about your "tax fraud?" Why were you mediating with Greenberg, et al?

Why does Neal Greenberg's lawyer have evidence in their files that you and Kory were trying to destroy me and my family? Why did you tell Steve Lindsey I was going to jail for your tax evasion? Why did your lawyer, Robert Kory, tell Steve to turn me into Child Protection after I stopped by to see him with my son, Ray Lindsey? Why have I now lost custody of my child Ray Lindsey?

Peter Dale Scott, do you still feel "sorry" for Leonard Cohen? What type of lawyer was your father in Canada? I asked you for your help.

Why was Leonard Cohen writing to Ray Lindsey's father last night and why did he send him an email about the suicide of my girlfriend? Because this man is vicious.

You should be deported, Leonard Cohen.

Adam and Lorca, do you think this is the way a decent human being should behave? Do you hate my son Ray Charles Lindsey? Adam, you are well aware that I am a good mother. Why do you think someone you hate, Steve Lindsey, has custody of him now and is in bed with your father? Take a guess. Do you think Dre's wife would condone this Adam?

Suzanne, has Leonard Cohen basically trashed you for years now? Did he turn your children

against you?

Kelley Lynch

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1 GIBSON, DUNN & CRUTCHER LLP
2 SCOTT A. EDELMAN, SBN 116927
3 2029 Century Park East
4 Suite 4000
5 Los Angeles, California 90067

6 Telephone: (310) 552-8500
7 Facsimile: (310) 551-8741

8 Attorneys for Plaintiff
9 LEONARD NORMAN COHEN

10
11 SUPERIOR COURT, STATE OF CALIFORNIA
12 COUNTY OF LOS ANGELES

13 LEONARD NORMAN COHEN, an
14 individual,

15 Plaintiff,

16 v.

17 KELLEY A. LYNCH, an individual,

18 Defendant.

CASE NO.

**DECLARATION OF STEVEN LINDSEY
IN SUPPORT OF TEMPORARY
RESTRAINING ORDER AND
APPLICATION FOR WRIT OF
POSSESSION**

Date:

Time: 9:30 a.m.

Dept: 66

[Application for Writ of Possession and
Temporary Restraining Order, Memorandum
of Points and Authorities in Support of
Application for Writ of Possession,
Declaration for Temporary Restraining
Order, and Declarations of Leonard Norman
Cohen and Scott A. Edelman filed
concurrently herewith]

19 I, STEVEN LINDSEY, declare as follows:

20
21 1. I am over the age of eighteen and reside in Los Angeles, California. The following
22 facts are within my personal knowledge and, if called and sworn as a witness, I could and
23 would testify competently thereto.
24
25
26
27
28

. Superior . COURT OF CALIFORNIA, COUNTY OF . . Los Angeles . .

NAME OF MUNICIPAL OR JUSTICE COURT DISTRICT OR OF BRANCH COURT, IF ANY Central District		FOR COURT USE ONLY ORIGINAL FILED DEPARTMENT 66 OCT 12 2005 LOS ANGELES SUPERIOR COURT
TITLE OF CASE (ABBREVIATED) Cohen v. Lynch		
ATTORNEY(S) NAME AND ADDRESS Scott A. Edelman, SBN 116927 Gibson, Dunn & Crutcher LLP 2029 Century Park East, Suite 4000 Los Angeles, California 90067		
ATTORNEY(S) FOR: Plaintiff, Leonard Norman Cohen	TELEPHONE (310) 557-8500	CASE NUMBER BC341120

DECLARATION FOR EX PARTE WRIT OF POSSESSION*

1. A showing that defendant gained possession of the property described in the application, which was not entrusted to him, by feloniously taking such property from plaintiff by means other than by false or fraudulent representation, pretense or embezzlement is set forth in the verified complaint. attached affidavit. following facts:

See attached Declarations of Steven Lindsey and Leonard Norman Cohen In Support Of
Temporary Restraining Order And Application For Writ Of Possession.

2. A showing that the property described in the application is a credit card is set forth in the verified complaint. attached affidavit. following facts:
3. A showing that defendant acquired possession of this property in the ordinary course of his trade or business for commercial purposes, and (a) the property is not necessary for the support of defendant or his family; (b) there is an immediate danger that the property will become unavailable to levy by reason of being transferred, concealed or removed from the state, or will become substantially impaired in value by acts of destruction, or by failure to take care of the property in a reasonable manner; and (c) the ex parte issuance of a writ of possession is necessary to protect the property is set forth in the verified complaint. attached affidavit. following facts:

4. Plaintiff has has not filed an undertaking as required by CCP 515.010.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration is executed on (Date): Oct. 11, 2005 at (Place): Los Angeles, California.

..... Leonard Norman Cohen

Leonard Cohen

(Signature of Plaintiff)

5. Total number of pages attached: See documents filed concurrently herewith

* The word "plaintiff" includes cross-complainant, "defendant" includes cross-defendant, singular includes the plural, and masculine includes feminine and neuter. Declarations under penalty of perjury signed in California may be used in place of affidavits (CCP 2015.5). Affidavits required when signed outside California.

CONFIRMED COPY

1 GIBSON, DUNN & CRUTCHER LLP
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3 Suite 4000
Los Angeles, California 90067

Telephone: (310) 552-8500
Facsimile: (310) 551-8741

Attorneys for Plaintiff
LEONARD NORMAN COHEN

ORIGINAL FILED
DEPARTMENT 66

OCT 12 2005

LOS ANGELES
SUPERIOR COURT

SUPERIOR COURT, STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

11 LEONARD NORMAN COHEN, an
12 individual,

13 Plaintiff,

14 v.

15 KELLEY A. LYNCH, an individual,

16 Defendant.

CASE NO. BC 341120

PLAINTIFF'S MEMORANDUM
OF POINTS AND AUTHORITIES IN
SUPPORT OF TEMPORARY
RESTRAINING ORDER AND
APPLICATION FOR WRIT OF
POSSESSION

Date: October 12, 2005

Time: 8:30 a.m.

Dept: 66

[Application for Writ of Possession and
Temporary Restraining Order, Declaration
for Temporary Restraining Order,
Declaration for *Ex Parte* Writ of Possession,
and Declarations of Leonard Norman Cohen,
Steven Lindsey and Scott A. Edelman and
Supplemental Declarations of Leonard
Norman Cohen and Scott A. Edelman filed
concurrently herewith]

24 Plaintiff Leonard Norman Cohen ("Cohen") submits this memorandum of points and
25 authorities in support of a temporary restraining order and application for the issuance of a
26 writ of possession against Defendant Kelley A. Lynch ("Lynch") for obtaining the personal
27 property described herein.
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INTRODUCTION

Simply put, Defendant Kelley Lynch holds in her possession numerous items of Plaintiff Leonard Cohen's personal property – including personal journals, diaries, correspondence, financial records and original artwork and writings – and she refuses to return them to him.

Lynch initially acquired possession of these items during the many years she represented Cohen as his personal assistant, business manager and trusted employee. Although she was terminated one year ago when Cohen discovered that she had defrauded him out of millions of dollars,¹ she never returned the property and retained it without Cohen's knowledge or consent. Cohen, who recently learned that Lynch maintains this property at her home, has demanded that she relinquish possession. Lynch, however, has not done so, and Cohen has therefore been forced to make this application for writ of possession. Because Lynch has absolutely no entitlement to the personal property at issue as it indisputably belongs to Cohen, it is extremely likely that Cohen will prevail on his claim. Moreover, the apparently imminent foreclosure on Lynch's home where Cohen's property is kept, coupled with Lynch's statements implying an intention to sell those belongings, places Cohen's property in great risk of being imminently transferred, lost, destroyed or damaged. Accordingly, a temporary restraining order and order for writ of possession should issue.

¹ In order to recover the stolen funds, Cohen filed an action – on behalf of himself and his wholly-owned limited liability company, Leonard Cohen Investments, LLC – against Lynch and others whose actions and omissions aided in her fraudulent scheme. That action, case number BC338322, was filed in this Court on August 15, 2005, and includes claims for breaches of fiduciary duty, common law fraud, breach of contract, accounting, conversion, imposition of constructive trust and injunctive relief, and profession negligence. See Declaration of Scott A. Edelman ("Edelman Decl."), ¶ 5, Exh. C. Although Lynch claims she was never properly served, she was, in fact, served by substitute service pursuant to California Code of Civil Procedure § 415.20 on August 24, 2005.

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FACTUAL BACKGROUND

A. Cohen Employs Lynch As His Personal Assistant And Business Manager

Cohen is an accomplished poet, novelist, recording artist and musician whose successful career has spanned more than five decades. *See* Declaration of Leonard Norman Cohen ("Cohen Decl."), ¶ 2. Cohen's fourteen albums and various writings reach extensive audiences throughout the world, and Cohen continues to enjoy immense popularity and critical acclaim. *Id.*

Until Cohen terminated Lynch for cause in October 2004, he employed her as his personal assistant and business manager for approximately seventeen years. *Id.* at ¶ 3. During this period, Cohen gained respect for Lynch's capabilities and grew to trust her unconditionally. As such, Cohen greatly relied on Lynch to handle various aspects of his personal, professional and financial affairs while he focused on his recording career and other creative endeavors. *Id.* at ¶ 4. As just one example, Lynch was responsible for retrieving, reviewing and responding to correspondence Cohen received. *Id.* at ¶ 5. As a result, Lynch maintained many of Cohen's business and personal files and other possessions in her office. *Id.*

B. Lynch Is Terminated For Wrongfully Taking Millions Of Dollars From Cohen

After Lynch's former employee revealed that Lynch had wrongfully misappropriated millions of dollars from Cohen – nearly all of his retirement savings – Cohen reviewed his bank accounts and confirmed extensive irregularities. *Id.* at ¶ 3. Thereafter, Cohen terminated Lynch and took actions to prevent her from having any further access to these accounts. *Id.* Upon her termination, Lynch vacated her office and removed much of its contents – including a number of boxes containing Cohen's personal property – to her home,

1 located at 2648 Mandeville Canyon Road, Los Angeles, California 90049. *Id.* at ¶ 6. Cohen
2 has not access to these boxes since that time. *Id.*

3
4 **C. Lynch Refuses To Return Cohen's Personal Property Which Is At Great Risk**

5 Although Cohen terminated Lynch an entire year ago, she still maintains possession of
6 numerous items of Cohen's personal property. This property – to which Cohen is unable to
7 attach a specific value, given its nature – includes: (1) Cohen's personal correspondence in the
8 form of handwritten letters and facsimiles dating from 1960 to approximately 1995, including
9 but not limited to correspondence with Dominique Issermann, Burt Goldstein, and Herschel
10 Weinberg, Esq.; (2) Cohen's business correspondence dating from 1980 to 2004; (3) a
11 notebook of watercolor drawings created by Cohen; (4) Cohen's personal journals from 1960
12 to 1990, which contain his drawings, sketches, lyrics, notes, poems and other writings; (5)
13 Cohen's financial records from 1980 to 2004, which he believes contain items such as tax
14 returns and bank statements, and (6) Cohen's original manuscript of one of his early novels,
15 "Beautiful Losers." *Id.* at ¶¶ 7-8.

16
17 Given that these items are of a personal nature and thus valuable to Cohen – as well as
18 to collectors of memorabilia, historical preservation societies and academic institutions, given
19 Cohen's musical and literary accomplishments – Cohen is anxious for their return. *Id.* at ¶ 8.
20 Cohen has expressly demanded, by himself and through his attorney, that Lynch return his
21 personal property and has notified her that he would seek a writ of possession and temporary
22 restraining order in the event that she refused. *Id.* at ¶ 9; *see* Declaration of Scott A. Edelman
23 ("Edelman Decl."), ¶ 2, Exh. A.

24
25 Lynch, however, still has not returned Cohen's property, and the only feasible
26 motivating factors for Lynch's refusal to do so are to compromise the privacy of Mr. Cohen
27 and his family, friends and associates and out of spite – as evidenced by the relentless barrage

1 of emails she has sent to third parties after her termination in which she attacks Cohen, *see*
2 Cohen Decl., ¶ 11, Exh. A – and an intent to sell Mr. Cohen's personal belongings for a
3 substantial sum. *See* Declaration of Steven Lindsey ("Lindsey Decl."), ¶ 6. Indeed, Ms.
4 Lynch has acknowledged to her former partner and father of her son, Steven Lindsey
5 ("Lindsey") that she took these items without Mr. Cohen's knowledge or consent and implied
6 that she may sell them as they might be worth a great deal of money. *Id.*

7
8 Moreover, on or about October 2, 2005, Cohen received email correspondence from
9 Lynch in which she indicated that her house – where Cohen's personal property is being
10 detained, *see id.* ¶¶ 5-7, Exhs. B & C – is scheduled to be foreclosed today, October 11,
11 2005, due to her default on a deed of trust. *See* Cohen Decl., ¶ 12. In those emails, Lynch
12 noted that she was packing in preparation. *Id.*

13 Thus, Cohen has been forced to apply to this Court for a temporary restraining order
14 and writ of possession to order Lynch to return Cohen's property, which she maintains at her
15 private residence at 2648 Mandeville Canyon Road, Los Angeles, California 90049. *See id.*
16 at ¶10; *see* Lindsey Decl., ¶¶ 5-7.

17 18 ARGUMENT

19 A. An Order For Writ Of Possession Against The Defendant Should Issue In This 20 Matter

21
22 The requirements concerning the issuance of a writ of possession are expressly
23 provided for by statute. California Code of Civil Procedure ("CCP") § 512.010(b) requires a
24 plaintiff to include all of the following in an application for writ of possession:

- 25 (1) A showing of the basis of the plaintiff's claim and that the plaintiff is entitled to
26 possession of the property claimed. If the basis of the plaintiff's claim is a written
27 instrument, a copy of the instrument shall be attached.

1 (2) A showing that the property is wrongfully detained by the defendant, of the manner
2 in which the defendant came into possession of the property, and, according to the
3 plaintiff's best knowledge, information and belief of the plaintiff, of the reason for the
4 detention.

5 (3) A particular description of the property and a statement of its value.

6 (4) A statement, according to the best knowledge, information and belief of the
7 plaintiff, of the location of the property, and, if the property is within a private place
8 which may have to be entered to take possession, a showing that there is probable
9 cause to believe that such property is located there.

10 (5) A statement that the property has not been taken for a tax, assessment, or fine,
11 pursuant to a statute; or seized under an execution against the property of the plaintiff;
12 or, if so seized, that it is by statute exempt from such seizure.

13 CCP § 512.060 provides that a writ of possession shall issue at a hearing if the plaintiff
14 has established the "probable validity" of his claim to possession of the property and has
15 satisfied the undertaking requirements of Section 515.010. Moreover, where the property at
16 issue is located in a private place, a writ of possession may issue if the plaintiff demonstrates
17 that there is "probable cause to believe that such property is located there." CCP § 512.060.

18 Because Cohen (1) has an indisputably valid claim to the personal property at issue (2)
19 is able to demonstrate "probable cause to believe" that the property is located at Lynch's
20 private residence, and (3) should not be required, pursuant to CCP § 515.010(b) to file an
21 undertaking because Lynch has no interest in the property at issue, Cohen's Application for
22 Writ of Possession should be granted.

23 **1. Cohen's Claim To His Own Personal Property More Than Satisfies The**
24 **"Probably Valid" Standard**

25 Before issuing a writ of possession, this Court must determine whether the plaintiff has
26 satisfactorily demonstrated that his underlying claim to the property at issue is "probably
27 valid." See CCP § 512.060. Here, the property at issue consists of Cohen's personal journals,
28

1 correspondence, business and financial records, and original artwork and writings created by
2 Cohen. Moreover, Lynch admitted that she took this property without Cohen's knowledge or
3 consent and asked Lindsey not to tell Cohen. There is, therefore, no doubt whatsoever that
4 Cohen's claim more than satisfies the applicable standard.

5
6 **2. Cohen Has Demonstrated That There Is Probable Cause To Believe His**
7 **Personal Property Is Located At Lynch's Private Residence**

8 As noted above, the applicable statute requires that, where the application for a writ of
9 possession seeks the return of property that may be located in a private place, the plaintiff
10 must demonstrate that there is probable cause to believe the property is located there. *See*
11 CCP § 512.060(b). That Cohen's personal property at issue here is located at Lynch's home
12 has been confirmed. Here, Steven Lindsey – Lynch's former partner and father of her son –
13 has declared, under penalty of perjury, that he has actually seen the property at issue at
14 Lynch's private residence. As such, probable cause to believe that Cohen's journals,
15 correspondence, financial records and original artwork and writings are being kept at Lynch's
16 home exists.

17
18 **3. No Undertaking Is Necessary Because Lynch Has No Interest Whatsoever**
19 **In Cohen's Personal Property At Issue**

20 As previously noted, in order for a writ of possession to issue, a plaintiff must satisfy
21 the undertaking requirements of CCP § 515.010. *See* CCP § 512.060(a)(2). Ordinarily, a
22 plaintiff must file an undertaking "in an amount not less than twice the value of the
23 defendant's interest in the property", *see* CCP § 515.010(a), however, where "the defendant
24 has no interest in the property, the court shall waive the requirement of the plaintiff's
25 undertaking[.]" CCP § 515.010(b)

1 house that is scheduled to take place today, October 11, 2005. Moreover, this possible
2 foreclosure – which Lynch herself has reported – renders even more great the probability that
3 Cohen's property is in immediate danger, considering that the property is maintained there.
4 These circumstances are more than sufficient to establish the requisite probability, and this
5 Court should accordingly issue a temporary restraining order preventing Lynch from
6 transferring, concealing, or otherwise impairing Cohen's personal probability until a writ of
7 possession is issued.

8
9 **CONCLUSION**

10 As demonstrated by the foregoing, this case is simple, straightforward and leaves no
11 room for debate. Lynch, for no apparent reason other than to spite Cohen or to sell his
12 belongings, refuses to return to him items of property that are purely personal and/or
13 sentimental in nature, despite the fact that she has no basis to claim any right to them.
14 Because Cohen has satisfied all the applicable standards and made the requisite showings –
15 including the great probability that his property is in immediate danger – this Court should
16 issue a temporary restraining order and writ of possession in favor of Cohen.

17
18 DATED: October 12, 2005

GIBSON, DUNN & CRUTCHER LLP
SCOTT A. EDELMAN

19
20
21 By: 
22 Scott A. Edelman

23 Attorneys for Plaintiff
24 LEONARD NORMAN COHEN

25 10898996_1.DOC

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2 SCOTT A. EDELMAN, SBN 116927
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4 Suite 4000
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6 Telephone: (310) 552-8500
7 Facsimile: (310) 551-8741

8 Attorneys for Plaintiff
9 LEONARD NORMAN COHEN

10
11 SUPERIOR COURT, STATE OF CALIFORNIA
12 COUNTY OF LOS ANGELES

13 LEONARD NORMAN COHEN, an
14 individual,

15 Plaintiff,

16 v.

17 KELLEY A. LYNCH, an individual,

18 Defendant.

CASE NO.

**DECLARATION OF SCOTT A.
EDELMAN IN SUPPORT OF
TEMPORARY RESTRAINING ORDER
AND APPLICATION FOR WRIT OF
POSSESSION**

Date:

Time: 9:30 a.m.

Dept: 66

[Application for Writ of Possession, Notice of Hearing on Writ of Possession, Memorandum of Points and Authorities in Support of Application for Writ of Possession, Declaration for Temporary Restraining Order, and Declarations of Leonard Norman Cohen and Steven Lindsey filed concurrently herewith]

19
20
21
22
23
24 I, SCOTT A. EDELMAN, declare as follows:

25 1. I am an attorney admitted to practice law before all courts of the State of
26 California. I am a partner of the law firm Gibson, Dunn & Crutcher, LLP, and I represent
27 plaintiff, Leonard Norman Cohen, in this action. The following facts are within my personal
28

1 knowledge and, if called and sworn as a witness, I could and would testify competently
2 thereto.

3 2. On October 7, 2005, I sent a letter on behalf of Mr. Cohen to Defendant Kelley A.
4 Lynch via overnight mail to her home at 2648 Mandeville Canyon Road, Los Angeles,
5 California 90049 demanding that she deliver to me on Leonard Cohen's behalf the various
6 items of Mr. Cohen's personal property that she maintains in her possession. I also notified
7 her that, in the event she failed to have those items delivered by 5:00 p.m. on Monday,
8 October 10, 2005, I would seek a temporary restraining order in connection with a writ of
9 possession at 8:30 a.m. on Tuesday, October 11, 2005, in the Los Angeles County Superior
10 Court, located at 111 North Hill Drive, Los Angeles, California 90012. A true and correct
11 copy of this letter is attached hereto as Exhibit A.

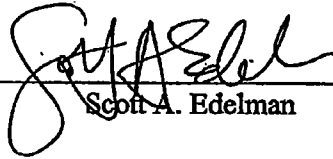
12 3. Although the letter indicates that it was to be sent via overnight and electronic
13 mail, it was only sent via overnight mail. Ms. Lynch, however, has acknowledged her receipt
14 of that letter in a voicemail she left over the weekend for Gibson, Dunn & Crutcher LLP's
15 managing partner, which he forwarded to me.

16 4. In Ms. Lynch's voicemail noted above, she claimed that she does not have the items
17 described in the October 7, 2005 demand letter I sent to her on behalf of Mr. Cohen. Ms.
18 Lynch's October 2, 2005 email to Commissioner Everson at the Internal Revenue Service, on
19 which I was copied, belies that position because she referenced and attached some of the
20 correspondence described in my October 7, 2005 demand letter. A true and correct copy of
21 that email is attached hereto as Exhibit B.

22 5. On August 15, 2005, I filed a complaint in this Court on behalf of Leonard Norman
23 Cohen and Leonard Cohen Investments, LLC against Kelley A. Lynch and others, alleging
24 the various claims: breaches of fiduciary duty, common law fraud, breach of contract,
25 accounting, conversion, imposition of constructive trust and injunctive relief, and profession
26 negligence. A true, correct and conformed copy of that complaint is attached hereto as
27 Exhibit C.

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I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that I executed this Declaration on the 10th day of October, 2005 at Los Angeles, California.



Scott A. Edelman

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GIBSON, DUNN & CRUTCHER LLP

LAWYERS

A REGISTERED LIMITED LIABILITY PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

333 South Grand Avenue Los Angeles, California 90071-3197

(213) 229-7000

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sedelman@gibsondunn.com

October 7, 2005

Direct Dial
(310) 557-8061
Fax No.
(310) 552-7041

Client No.
T 19797-00001

VIA OVERNIGHT AND ELECTRONIC MAIL

Ms. Kelley A. Lynch
2648 Mandeville Canyon Road
Los Angeles, CA 90049

Dear Ms. Lynch:

As you know, you represented my client, Leonard Cohen, from 1987 until you were terminated for cause in October 2004 as his business manager. During the course of that representation, you acquired possession of numerous items of Mr. Cohen's personal property. These items are valuable to Mr. Cohen personally, as well as to others such as collectors, academic institutions and historical preservation societies, given Mr. Cohen's musical and literary accomplishments. Because you have no right whatsoever to Mr. Cohen's personal property, I hereby demand that you immediately relinquish possession of, and immediately forward to me, all of Mr. Cohen's personal property, including but not limited to the following items:

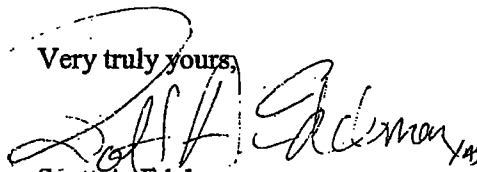
- ❖ Mr. Cohen's personal correspondence in the form of handwritten letters and facsimiles dating from 1989 to approximately 1995, including but not limited to correspondence with Dominique Issermann, Burt Goldstein, and Herschel Weinberg, Esq., for example.
- ❖ Mr. Cohen's business correspondence dating from 1980 to 1988 and from 1995 to 2004.
- ❖ A notebook of watercolor drawings created by Mr. Cohen.
- ❖ Mr. Cohen's personal journals from 1975 to 1990.
- ❖ Mr. Cohen's financial records from 1988 to 2004.

GIBSON, DUNN & CRUTCHER LLP

Ms. Kelley A. Lynch
October 7, 2005
Page 2

You may arrange to have these items delivered to my office on Monday, October 10, 2005 before 5:00 p.m. at Gibson, Dunn & Crutcher LLP, 2029 Century Park East, Los Angeles, California 90067. In the event that you do not provide me with these materials by 5:00 p.m. on Monday, October 10, 2005, please accept this letter as notice that I intend to move on an *ex parte* basis for a temporary restraining order in connection with a writ of possession at 8:30 a.m. in Department 66 of the Los Angeles Superior Court located at 111 North Hill Street, Los Angeles, CA 90012.

Very truly yours,



Scott A. Edelman

SAE/ajs

cc: Leonard Cohen
Robert Kory, Esq.
Michelle Rice, Esq.

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From: Tsimar@aol.com
Sent: Sunday, October 02, 2005 4:59 PM
To: *IRS.Commissioner@irs.gov; robert.macmillan@gmail.com; Edelman, Scott A.; dboies@BSFLLP.com; dchipman@BHF-Law.com; rdelgadillo@atty.lacity.org; oiea@sec.gov; dhaakens@corp.ca.gov; LSDorje@blazingwisdom.org; lsdorje@verizon.net; kris_menon@timeinc.com; editor@shambhalasun.com; Ekajati@aol.com; gesarmukpo@yahoo.com; Mediamessage@aol.com; lilarich@adelphia.net; wendy@biscuitland.net; tgskos@eastlink.ca; rbyucalpa@yahoo.com; moses@citytv.com; moseszzz@citytv.com; lumetz@earthlink.net; Dharmasis@aol.com; bhakhatulku@yahoo.com; dbergman@bergman-law.com; dwolinsky@bergman-law.com; iketel@abkco.com; murphyr@socan.ca; stuart_bondell@sonymusic.com
Subject: Historical Overview

Hi Commissioner Everson,

I hope you're having a great weekend!

I'm taking this time to organize my things because, as you know, my house is about to go into foreclosure (which means I have to pack) and my electricity will be shut off on Tuesday. This really upsets Rutger. You didn't hear back from Stuart Bondell of Sony yet re. my request to pay through the commissions that should have been mailed out on October 1, 2005, did you? He didn't write to me and, as you know, I asked him to reply to me but to be sure to copy you into that letter. I also didn't hear from Rodney Murphy at SOCAN. Did you? The Grubman firm can really explain what they and Mr. Cohen were thinking with respect to the performing right's society. They seemed to have a very good grasp of that information and I told Mr. Cohen that Stuart Fried said he might have to quit SOCAN. I don't know what the final decision was because I was wrongfully terminated and never heard anything further about the Sony/ATV deal I had been working on for "years" with all of Mr. Cohen's advisers. You have to ask yourself? If Kelley really was a tax expert and orchestrated everything, like Mr. Cohen, et al., want us to believe, then why did he hire the Grubman firm, Richard Westin, Reeve Chudd, Peter Lopez, Ken Cleveland, etc. Were these really rogue lawyers as Ms. DiMascio seemed to suggest - working for no one? Please be sure to let me know the moment you hear from Stuart Bondell or Rodney Murphy because I hate having to explain to Rutger that we will literally be in the dark in about five minutes here.

Commissioner Everson, I have been organizing some paperwork lately. Now that the IRS is involved I feel as though I can relax and these people will stop trying to crush me. If I were them, I would be on my best behavior but obviously Gibson Dunn, Brownstein Hyatt, and Boes Schiller know something that you yourself do not, Commissioner Everson. Please let me know what that could be as soon as you make that determination. I'm quite curious to understand their "legal strategy" particularly now that I've heard that Gibson Dunn has a HUGE tax department. I thought you might want to look at these papers that I found with my papers today. Don't you think it's interesting that Leonard Cohen had three social security numbers? Mr. Cohen once told me that his lawyer advised him that the IRS does not talk to immigration. I wonder if he was talking about abandoning his green card. Do you know anyone in Immigration? Do you think they'll talk to you or not? Then there are some letters relating the \$100,000 gift Mr. Leonard Cohen gave to his "girlfriend" Dominique Issermann. It was sent from his offshore account that his attorney, Herschel Weinberg, "wound down." When Mr. Cohen decided to completely close that account, Ken Cleveland said "Have it wired into your bank account and we'll deal with it on the tax return." I have no idea if that ever happened so I can't address that. Then, I've included some letters that might give you a more intuitive understanding of this man.

Love,
Kelley

P.S. Do you like Lou Rawls? I'm listening to him now. The production's amazing! Mr. Cohen doesn't have any production on his albums.

P.P.S. Note to Ron Burkle: Ron, I was just thinking that around this time Jan would usually have me do the Halloween Birthd card. I haven't spoken to you since the last party and was wondering if you still have that gorgeous globe in your den. Commissioner Everson, you should see this globe. Jan told me it was made in Italy and there are only three. President Jimm Carter has one of them. Ron has amazing taste. Ron, how's Jan? I haven't spoken with her (or anyone really) since I asked a referral to a lawyer. Please give her my love. I'm only speaking to a few people these days - until I get all my strength back and deal with my Custody Matter. Ron, Yongzin Rinpoche and I were just reminiscing about the day Jan was here with my parents. We had such a relaxing time except that Yongzin Rinpoche was in excruciating pain from his gout and I accidentally

stepped on his foot. My parents loved Jan. After Jan left, Chloe and Rutger took Yongzin Rinpoche to UCLA ER. He was ve brave. I can't remember exactly when this was but it was around the time that Jan was seeing the former NFL football player who rides of motorcycle. I wish you had been here that day. Maybe it wasn't Rutger's birthday. Maybe it was the 4th of July. Did you know that Thomas Jefferson died on the 4th of July, Ron. Isn't that interesting? I hope I see you soon. I miss you! T Frank I really appreciated all those security tips he gave me. Unfortunately, Mr. Cohen and Mr. Kory used very different tactic and didn't resort to anything that involved driving, etc.

cc: Everyone above - including Leanne Ungar and Sharon Robinson, engineer and songwriter for Mr. Leonard Cohen

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5 Los Angeles, California 90067

6 Telephone: (310) 552-8500
7 Facsimile: (310) 551-8741

8 Attorneys for Plaintiffs
9 LEONARD NORMAN COHEN and
10 LEONARD COHEN INVESTMENTS, LLC

CONFORMED COPY
OF ORIGINAL FILED
Los Angeles Superior Court

AUG 15 2005

John A. Clarke, Executive Officer/Clerk
By _____, Deputy
J. SUNGA

11 SUPERIOR COURT, STATE OF CALIFORNIA
12 COUNTY OF LOS ANGELES

13 LEONARD NORMAN COHEN, an
14 individual; LEONARD COHEN
15 INVESTMENTS, LLC, a Delaware Limited
16 Liability Company,

17 Plaintiff,

18 v.

19 KELLEY A. LYNCH, an individual;
20 RICHARD A. WESTIN, an individual;
21 DOES 1 through 50, inclusive,

22 Defendants.

CASE NO. BC338322

COMPLAINT FOR:

- (1) BREACHES OF FIDUCIARY DUTY;
- (2) COMMON LAW FRAUD;
- (3) BREACH OF CONTRACT;
- (4) ACCOUNTING;
- (5) CONVERSION;
- (6) IMPOSITION OF CONSTRUCTIVE TRUST AND INJUNCTIVE RELIEF; AND
- (7) PROFESSIONAL NEGLIGENCE

DEMAND FOR JURY TRIAL

1 Plaintiffs Leonard Norman Cohen ("Cohen") and Leonard Cohen Investments, LLC
2 ("LCI LLC") (individually or collectively, "Cohen" or "Plaintiff") for their complaint (the
3 "Complaint") against Defendants Kelley A. Lynch, Richard A. Westin and Does 1-50
4 (collectively "Defendants") allege as follows:

5 **SUMMARY OF THE COMPLAINT**

6 1. Cohen is an accomplished poet, novelist, recording artist and musician with a
7 successful career spanning nearly four decades. His first album "Songs of Leonard Cohen"
8 was recorded in 1967, which was followed by thirteen more albums. Cohen's latest album,
9 "Dear Heather" was released in 2004. His stature in the music industry is legendary. Many
10 recording artists have recorded their own version of Cohen's songs in tribute and many artists
11 consider Cohen an important influence in their musical careers. Cohen still enjoys substantial
12 popularity and critical acclaim. His music and writings reach an extensive audience
13 throughout North America, including his native Canada, as well as Europe and Asia.

14 2. This civil action is another case of a tragedy that has become all too familiar in
15 the music industry – a business manager and professional advisers exploit an immensely
16 talented artist's loyalty and trust through greed, self-dealing, concealment, knowing
17 misrepresentation and reckless disregard for professional fiduciary duties. As a result of
18 Defendants' misconduct, Cohen has lost millions of dollars, including most of his retirement
19 savings.

20 3. Kelley Lynch was Cohen's business manager for approximately seventeen
21 years until he fired her for cause in October 2004. Cohen fired Lynch upon his discovery that
22 she had been siphoning monies from his personal bank and investment accounts substantially
23 in excess of the 15% management compensation to which she was entitled. A preliminary
24 analysis shows that Lynch has wrongfully taken approximately over \$5 million of Cohen's
25 earnings over approximately seven years. When confronted by Cohen, Lynch admitted to
26 having taken "millions" because she had "got in over her head." However, Lynch has
27 wrongfully refused and continues to wrongfully refuse Cohen's requests for an accounting.
28

1 4. Lynch gained control of Cohen's financial affairs through a long process of
2 carefully cultivated trust. When Cohen's former business manager died in 1988, Cohen
3 turned to Lynch because, as his former business manager's assistant, she had gained valuable
4 institutional knowledge of Cohen's business affairs and intricate recording contracts. During
5 the ensuing years, Cohen gained respect for her capability and developed an abiding trust.
6 Cohen relied on Lynch to handle his business and financial affairs so that he could focus upon
7 his recording career and his creative life.

8 5. In late 1994, after completing a successful tour following his album release in
9 1993, Cohen decided to spend some time at the Mount Baldy Zen Center in Los Angeles,
10 California. Cohen remained there for nearly five years leading a life of rigorous religious
11 discipline. Cohen left the Zen Center in January 1999.

12 6. After nearly thirty years in the music industry, Cohen could afford to take a few
13 years off to lead a quiet spiritual life away from the mainstream. Given his modest lifestyle,
14 Cohen reasonably expected royalties from his song copyrights and records should have been
15 sufficient to support him during his retirement years. Cohen had three royalty producing
16 assets:

- 17 • Leonard Cohen Stranger Music, Inc. ("LCSMI"), a music publishing company
18 that owned the copyrights to his substantial song catalogue;
- 19 • Artist royalties ("Artist Royalties") payable pursuant to his Recording
20 Agreement with Sony Music dated 1967, as amended;
- 21 • Writer's royalties ("Writer's Royalties") Cohen received from the public
22 performance of his songs, payable pursuant to Cohen's Writer's Agreement
23 with LCSMI, pursuant to which he earned the customary writer's share (50%)
24 of mechanical and performance royalties.

25 7. During the Mount Baldy years, Cohen voluntarily elected to reduce his income
26 by foregoing touring and new albums. Lynch did not accept a corresponding decline in her
27 income. Instead, without Cohen's knowledge or consent, she began paying herself a greater
28 portion of Cohen's royalties than she was entitled to receive.

1 8. Lynch also initiated a second strategy to supplement her income. She
2 introduced Cohen to her friend Neal Greenberg, an investment advisor and founding principal
3 of Agile Group, to propose that Cohen transfer his investments from Dean Witter (now
4 Morgan Stanley) to Greenberg's firm. Greenberg introduced Cohen to Richard Westin, a tax
5 professor and tax lawyer. Lynch then worked with Greenberg and Westin to begin plotting
6 the sale of Cohen's income producing royalty assets for her own benefit and to Cohen's
7 detriment.

8 9. With the help of Greenberg and Westin, and under the guise of "saving taxes"
9 and "estate planning" for the benefit of Cohen's two children, she orchestrated the sale of
10 Cohen's music publishing company in 1997 (the "1997 Sale") and his Artist Royalties in
11 2001 (the "2001 Sale") for a combined total of over \$12 million, ostensibly to fund Cohen's
12 retirement. Also, with the help of Greenberg and Westin, and the complex transactions
13 invented by them, she retained control of almost all of the royalty sale proceeds.

14 10. Cohen believed that he had hired Westin and Greenberg to protect his
15 retirement savings, but in fact, they burdened the sales with transactions costs in excess of
16 \$4 million, and they devised unnecessarily complex corporate structures that allowed Lynch
17 to steal over \$5 million for her own benefit without Cohen's knowledge or consent.

18 11. Lynch, Westin and Greenberg only belatedly informed Cohen of the transaction
19 costs related to these sales. When the issue arose one year after the 2001 Sale, they concealed
20 the full extent of the costs. They also failed to advise Cohen that Lynch controlled all of his
21 retirement savings to such an extent that she could withdraw funds as she pleased from
22 Cohen's accounts managed by Greenberg.

23 12. Cohen only learned that Lynch had converted almost all of his retirement
24 savings for her own benefit when he was approached by an informant working in Lynch's
25 management company known as Stranger Management. In mid-October 2004, the informant
26 advised Cohen's daughter that Lynch had a complex scheme to hide the fact that she had
27 misappropriated almost all of Cohen's retirement savings.

28

1 13. In response to the informant's allegations, Cohen began his own direct review
2 of his financial affairs in October 2004. Upon discovery of irregularities in his bank accounts
3 at City National Bank ("CNB"), he terminated Lynch and removed Lynch from any control
4 of his accounts. Lynch initially feigned cooperation, while immediately attempting and
5 ultimately succeeding in a last minute raid of accounts over which she had control.

6 14. Cohen also contacted Westin and Greenberg in the hope of verifying that the
7 funds under Greenberg's management were still intact. Greenberg refused to discuss the
8 accounts except to say that Westin had placed Cohen's retirement savings in a legal structure
9 over which Lynch had complete control and to refer Cohen to Westin. When Cohen
10 challenged Westin as to how this could have happened, Westin acknowledged that he had
11 never fully explained the transaction to Cohen and then sent Cohen a belated written
12 explanation. Cohen ultimately learned that of the \$5 million under Greenberg's management,
13 only \$150,000 remained.

14 15. Only by the end of January 2005 did Cohen realize that Lynch's
15 misappropriations of millions of dollars had been facilitated, and even enabled, by and
16 through Westin's and Greenberg's negligently complicitous conduct. Once the
17 communications among Greenberg, Lynch and Westin were examined, it became clear that,
18 as Lynch was raiding Cohen's till, both Greenberg and Westin chose to disregard their
19 respective professional fiduciary duties to Cohen. They both looked the other way, and in
20 some cases covered up her actions, as Lynch took millions of dollars of Cohen's money.

21 16. Through the misrepresentations made by Defendants, Cohen believed that the
22 1997 Sale and the 2001 Sale were financially necessary. The fact is that Cohen's royalties
23 were ample to support his modest lifestyle. Lynch concealed the amount of Cohen's royalties
24 and her misappropriation of those royalties, thereby creating a sense of urgency to sell assets.
25 The sales of Cohen's intellectual property assets were only required to facilitate Lynch's
26 access to Cohen's funds and to generate large transactions fees for professionals.

27 17. By this lawsuit, Cohen seeks a full accounting from Lynch so that Cohen may
28 determine the extent and magnitude of Lynch's misappropriation of Cohen's monies; the

1 restitution of the millions of dollars wrongfully taken from him by Lynch; and the return of
2 Cohen's business and legal records wrongfully withheld from him by Lynch.

3 18. This lawsuit also seeks to hold Westin liable for his professional negligence in
4 his representation of Cohen. Westin's nearly nine-year legal advisory relationship with Cohen
5 was rife with undisclosed conflicting professional loyalties in Westin's simultaneous
6 representation of Cohen, Lynch, and the various legal entities Westin formed on Cohen's
7 behalf. Westin concurrently represented both Cohen and Lynch in several transactions
8 without full disclosure or informed consent, when their respective interests as Artist and
9 business manager in such transactions were clearly conflicted. These transactions were to the
10 substantial detriment of one of Westin's clients, Cohen, and in substantial favor of his other
11 concurrent client, Lynch. Westin also drafted corporate organizational documents that were
12 favorable to Lynch's interests, rather than Cohen's, and gave Lynch extraordinary control
13 over Cohen's assets in a retirement vehicle established for Cohen's benefit but inexplicably
14 99.5% owned by Lynch. Additionally, Westin, a tax professor, failed to monitor the financial
15 conditions of the various corporate entities he formed for Cohen. By preparing and filing tax
16 returns for Cohen's various corporate entities, Westin had actual knowledge of Lynch's
17 misconduct and misappropriations. As Cohen's legal advisor, Westin had a duty to zealously
18 guard and protect Cohen's interests, and by failing to inform Cohen of Lynch's misconduct,
19 breached his duty to Cohen.

20 **THE PARTIES**

21 19. Plaintiff Leonard N. Cohen currently lives in Los Angeles, California.

22 20. Plaintiff Leonard Cohen Investments, LLC is a Delaware Limited Liability
23 Company wholly owned by Leonard N. Cohen.

24 21. Defendant Richard A. Westin, Esq., a tax professor at the University of
25 Kentucky, College of Law and a lawyer, is a resident of Kentucky. Westin is a member of
26 the State Bars of California, Kentucky and Texas.

1 **Lynch Becomes Cohen's Business Manager and Selects Greenberg**
2 **and Westin as Cohen's Financial and Legal Advisers**

3 27. Upon the death of Machat, Lynch began working for Cohen as his personal
4 assistant. Gradually, Lynch came to oversee more and more aspects of Cohen's career,
5 including Cohen's financial affairs, fully assuming the role as Cohen's business manager.

6 28. There was no written management agreement between Cohen and Lynch, but
7 rather an oral agreement whereby Lynch was paid 10% of Cohen's gross earnings until
8 approximately 1997. In 1998, and continuing until Lynch's dismissal for cause by Cohen in
9 October 2004, Cohen and Lynch agreed that Lynch's management fees were 15% of gross
10 earnings. Lynch formalized the management relationship with Cohen by incorporating her
11 management business d/b/a Stranger Management, Inc., a company believed to be wholly
12 owned by Lynch.

13 29. Sometime in the early 1990's, Lynch's parents, John "Jack" and Joan Lynch
14 moved from Pennsylvania to California. Lynch employed both of them at Stranger
15 Management to assist her in management duties performed for Cohen in various capacities.
16 John Lynch was employed as a bookkeeper and Cohen paid his salary of \$360/week.
17 Lynch's father maintained a general accounting ledger for Cohen's various accounts. He also
18 prepared bank deposit slips when Cohen's royalty checks were received from the Society of
19 Composers, Authors, and Music Publishers of Canada ("SOCAN") and wrote all Stranger
20 Management checks. He also wrote checks drawn against Cohen's personal bank accounts at
21 City National Bank to pay for Cohen's personal living expenses. Joan Lynch assisted in the
22 day-to-day office tasks of Stranger Management. Additionally, Joan Lynch was listed as a
23 contact person, along with Kelley Lynch at City National Bank, where Cohen kept his
24 personal and business accounts, to initiate wire transfers as well as confirm their receipt into
25 Cohen's accounts.

26 30. With Cohen at the Mount Baldy Zen Center and her parents handling all
27 Cohen's bookkeeping, Lynch concealed from Cohen both the extent of his royalty income as
28 well as her payment to herself of more than the 10% of Cohen's income to which she was

1 entitled. Through concealment and conversion, she created the impression that Cohen had
2 inadequate income, and gave him the impression that he needed to sell assets.

3 31. In furtherance of her goal of taking total control of Cohen's finances, she
4 introduced Cohen to Neal Greenberg, a money manager and her long time friend. Greenberg
5 in turn introduced Lynch and Cohen to his tax lawyer, Richard Westin. Lynch and Greenberg
6 convinced Cohen to move his investment portfolio from Dean Witter to Neal Greenberg's
7 Colorado based firm. Lynch and Greenberg assured Cohen that Greenberg's investment
8 strategy was much safer than the Dean Witter strategy of investing in publicly traded stocks
9 and bonds.

10 1997 Sale of Music Publishing Assets Through Stock Sale of
11 Leonard Cohen Stranger Music, Inc.

12 32. With advice from Greenberg and Westin, Lynch encouraged Cohen in 1996 to
13 sell his music publishing to Sony. Cohen's extensive music publishing catalogue, as it
14 existed in 1996, consisted of 127 songs, including "Suzanne", "Bird On a Wire" and
15 "Hallelujah." Cohen held his copyrights to his song catalogue in Leonard Cohen Stranger
16 Music, Inc. ("LCMSI"), a New York corporation formed in 1967 which was set up to hold
17 Cohen's mechanical and performance royalty income derived from Cohen's copyrights.
18 LCMSI was wholly owned by Cohen. In anticipation of the sale, additional shares of LCMSI
19 were issued to the Cohen Family Charitable Remainder Trust (the "Cohen Family CRT"), the
20 Sabbath Day Charitable Remainder Trust (the "Sabbath Day CRT") and the Mount Baldy
21 Zen Center. Sony/ATV Music Publishing Acquisition, Inc. closed the purchase of LCMSI in
22 July 1997 pursuant to a Stock Purchase Agreement (the "1997 Sale").

23 33. The sale of Cohen's copyrights in his song catalogue was a fairly straight
24 forward transaction in that it involved an asset (copyrights) that qualified for capital gains
25 treatment when sold.

26 34. Once the sale was completed in July 1997, Lynch received a large commission
27 check on the sale proceeds.

1 35. The remaining 1997 Sale proceeds were used to fund two charitable remainder
2 trusts, the Cohen Family CRT and the Sabbath Day CRT. Cohen also received proceeds from
3 the sale as a LCSMI shareholder and also invested these funds with Greenberg. On closing of
4 this sale, Greenberg and the Agile Group had the Cohen Family CRT, the Sabbath Day CRT,
5 and all of Cohen's personal investment accounts under management.

6 **1998-2000 Failed Attempts to Structure a Sale of Artist Royalties**
7 **and Other Copyrights as Stock Sale**

8 36. Notwithstanding her large commission on the 1997 Sale, Lynch continued her
9 practice of concealing from Cohen the amount of royalties he was receiving. Lynch also
10 continued to take monies at will without Cohen's knowledge or consent from his personal
11 checking accounts, thereby furthering a false impression in Cohen's mind that he was always
12 low on funds.

13 37. Also in 1997, Lynch started her own wholesale greeting card business,
14 "Amazing Card Co," subsequently incorporated as Amazing Card Company, LLC, a
15 California limited liability company, in August 2001. On information and belief, Lynch used
16 the greeting card business as a cover to hide her wrongful conversion of Cohen's royalties
17 and investments. This cover allowed her to claim that she paid for an ever more extravagant
18 lifestyle with profits from her greeting card business. In fact, she was improperly
19 withdrawing funds from Cohen's banking and investment accounts, well in excess of the 15%
20 management fees which Cohen had by then agreed to pay.

21 38. Shortly after selling Cohen's music publishing company, forming her own
22 greeting card business, and while Cohen was still on Mount Baldy, Lynch initiated a new
23 project. She began to orchestrate the transfer of Cohen's remaining intellectual properties
24 into a corporate entity for another possible stock sale.

25 39. Lynch again enlisted Westin and Greenberg to provide legal and financial
26 planning for this sale. After Cohen's advisers debated the relative merits of forming
27 corporations in various states, including Nevada, to expedite the transfer and the subsequent
28 sale of assets, Westin recommended transferring all of Cohen's remaining intellectual

1 property assets to an already existing corporate entity. Westin suggested using Blue Mist
2 Touring Company, Inc. ("Blue Mist"), a corporate entity wholly owned by Cohen. Blue Mist
3 was formed in Delaware in March 1993.

4 40. The planned attempted transfer of the entirety of Cohen's intellectual properties
5 into Blue Mist began in earnest in January 1998. At Lynch's behest, Westin drafted
6 corporate minutes of a special meeting of the directors of Blue Mist "to accept a transfer of
7 intellectual property from shareholder Leonard Cohen under IRC §118" and sent these draft
8 minutes to Lynch noting on the fax coversheet "I am pushing like this because Neal
9 [Greenberg] says you want the transfer done expeditiously." In May 1998, Lynch requested
10 that Westin prepare the "transfer documents (assignments) and three separate sets of minutes"
11 in anticipation of the transfer into Blue Mist and the subsequent sale through the sale of Blue
12 Mist stock of ("Blue Mist Transaction") all of Cohen's intellectual property assets.

13 41. Without consulting Cohen, Westin complied with Lynch's request on June 1,
14 1998 by drafting and providing Lynch a Waiver of Notice for a Special Meeting, the minutes
15 of a Special Meeting, and the proposed assignments for 1) the Writer's Share; 2) the
16 Performer's share; and 3) copyrights to Cohen's eleven published books. Westin also
17 provided Lynch a draft Stock Purchase Agreement.

18 42. During the course of the Blue Mist Transaction, Lynch asked if she could pay
19 capital gains taxes on her commission. In furtherance of this end, and without adequate
20 consultation with Cohen, Westin proposed that Lynch be issued a 15% interest in Blue Mist
21 stock. In March of 1999, Westin cancelled Cohen's sole ownership of the total outstanding
22 shares (five hundred (500) shares) in Blue Mist and issued Lynch seventy-five shares of Blue
23 Mist, which represented a 15% equity interest. The corporate minutes for the stock issuance
24 drafted by Westin indicate that Lynch's 75 shares were issued to Lynch "as compensation for
25 her services to the Corporation, with great gratitude for her efforts."

26 43. Various attempts were made to assign and transfer Cohen's interests in his
27 Writer's Royalties, Artist Royalties and Master Recordings of 1979, 1988, and 1993 Live
28 Performances into Blue Mist. An "Assignment, Assumption and Consent Agreement" for

1 Cohen's Writer's Share of Performance Income received from SOCAN was signed by Cohen
2 as Assignor and President of Blue Mist and dated December 29, 1999. Similarly,
3 assignments were executed by Cohen for Artist's Record Royalty rights on December 29,
4 1999 and the Master Tapes of 1979, 1988, and 1993 Live Performances on December 28,
5 1998.

6 44. Apparently while Lynch and Westin were still working on their joint project of
7 attempting to transfer Cohen's remaining intellectual property assets to Blue Mist, SOCAN
8 refused to agree to pay Cohen's performance royalties to a company not wholly owned by a
9 member artist. Accordingly, in furtherance of the plan to control all of Cohen's royalties,
10 either Lynch or Westin suggested the formation of a new entity, Leonard Cohen Investments,
11 LLC ("LCI LLC"). LCI LLC was formed as a sole member (with Cohen owning 100%
12 interest) Delaware limited liability company on October 19, 1999. Once LCI LLC was
13 formed, SOCAN was instructed to pay Cohen's performance royalties directly to LCI LLC.

14 45. In September 2000, Westin advised Lynch of the need to "know what the
15 'inventory' of Blue Mist is so far, meaning the assets it holds." Nearly a year after the
16 assignments into Blue Mist were executed by Cohen, Westin drafted and faxed Lynch
17 "Special Meeting Minutes of the Board of Directors of Blue Mist Touring, Inc." ostensibly
18 approving these assignments into Blue Mist. Westin instructed Lynch to sign them and
19 "insert in minutes in chronological order" [in the Blue Mist corporate binder]. These special
20 meeting minutes drafted by Westin nearly a year after Cohen executed the assignments,
21 purport to constitute valid corporate action of accepting the transfer of these properties into
22 Blue Mist. Westin did not discuss these minutes with Cohen.

23 46. The proposed Blue Mist Transaction was never consummated and was
24 ultimately abandoned after Sony advised Westin in mid-2000 that it would not proceed with
25 the Artist's Royalty sale using Blue Mist as a vehicle for a stock purchase. Following this
26 decision by Sony, Greenberg contacted Westin and insisted that Westin go back to the
27 drawing board and devise an alternate structure for the Artist Royalty sale. Lynch, acting on
28 the advice of Westin, conceded that the Blue Mist asset transfers were not valid.

1 47. Notwithstanding the abandonment of the Blue Mist Transaction, certain royalty
2 revenues, as much as \$250,000, were deposited into Blue Mist. Lynch never accounted to
3 Cohen with respect to the \$250,000 of "inadvertently" deposited royalties into Blue Mist. On
4 information and belief, Lynch converted these royalties for her own benefit, fully aware that
5 these royalties were Cohen's property.

6 48. Further, when the Blue Mist Transaction was abandoned, Westin did not
7 properly rescind the assignment agreements before engaging in subsequent asset transfers and
8 transactions involving the same musical properties. Westin failed to properly "unwind" the
9 steps taken toward completion of the Blue Mist Transaction. As a result of Westin's failure,
10 Lynch has asserted claims as to ownership of 15% of Cohen's remaining intellectual property
11 assets.

12 Private Annuity Transaction for Sale of Cohen's Artist Royalties

13 49. At Greenberg and Lynch's urging, Westin devised a complex and unusual
14 scheme and presented his initial proposal in a faxed memo addressed solely to Cohen on
15 November 19, 2000. Westin's proposal called for Cohen to transfer his interest in his Artist
16 Royalties to an entity (Westin initially proposed using a trust) in exchange for a private
17 annuity, which would fund Cohen's retirement years. The entity would then sell the Artist
18 Royalties to Sony, and the entity would receive the proceeds from the sale. The entity would
19 then invest and use the sales proceeds to fund future annuity payments to Cohen. Westin
20 asserted that Cohen would incur no tax liability on the sale of the Artist Royalties to Sony and
21 that the sale would allow the tax free transfer of any remaining funds (after payment of the
22 private annuity) to Cohen's children on his death. Cohen's primary concerns with Westin's
23 proposal were that any plan Westin and Greenberg devised be both legal and safe. Cohen
24 asked for a legal opinion from Westin, who delivered such an opinion.

25 50. Private annuities as an estate planning device are well established in the tax
26 laws and allow the transfer of income producing assets from one generation to the next
27 without incurring estate taxes.
28

1 51. Westin initially proposed to use this same principle in the transfer of Cohen's
2 Artist Royalties from Cohen to his two adult children, Adam and Lorca. Westin proposed
3 that Cohen transfer his Artist Royalties to a trust, the standard vehicle in such transactions, in
4 return for a \$4.89 million private annuity. Westin proposed as a next step that the trust sell
5 the Artist Royalties to Sony for the discounted present value of \$8 million. Westin's plan
6 resulted in the payment of almost \$3 million in transactions costs, including 15% of
7 \$8 million to Lynch as management fees and commissions, as well as legal and consulting
8 fees. Westin's plan also resulted in significant income taxes related to a \$1 million advance
9 on the sale. The transactions costs and taxes were not explained to Cohen until long after the
10 transaction was concluded.

11 52. Westin proposed that a trust be established for the benefit of Cohen with
12 Cohen's children, Adam and Lorca, as the trustees. In Westin's November 19, 2000 letter
13 addressed solely to Cohen, Westin proposes:

14 You [Cohen] will sell the assets to a newly-formed company that Kelley
15 [Lynch] will control and have 1% of, but which your children will have large
16 stakes (totaling 99%) in...It is expected that your children will in a year's time
17 or so contribute part of their interests in the company I described to a trust,
18 which will give you further income.

19 With regard to Lynch's role, Westin's first proposal to Cohen provided that: "Kelley
20 would be able to control how much money is actually distributed from the company to the
21 children. You will be free to advise her on what your wishes are." Westin also cautioned:
22 "A manager will have to be appointed to make sure that money in the company is well-
23 managed in order that the company be able to make the payments called for by the private
24 annuity." Also in this letter, Westin advised:

25 Some caveats are in order. The structure is novel and must be put in place
26 before a contract [for the Artist Royalty sale] is entered into or is a sure thing.
27 Neal [Greenberg] and I think that the proposal works, but there are no
28 guarantees.

1 53. In a subsequent letter addressed to both Lynch and Cohen dated December 4,
2 2000, less than three weeks after Westin had first proposed the Private Annuity Transaction
3 concept to Cohen, Westin responded to e-mail inquiries, apparently from Lynch, that the
4 Cohen children need not be beneficiaries and that the Private Annuity Transaction can
5 exclude them. From Westin's initial correspondence to Cohen dated November 19, 2000 to
6 Westin's later letter sent December 4, 2000 to both Cohen and Lynch (and there is no
7 evidence that Cohen actually received this December 4, 2000 letter), Lynch's interest in this
8 new entity increased dramatically and inexplicably to 99.5% from the 1% interest that Westin
9 had first proposed to Cohen three weeks earlier.

10 54. Cohen was never informed by Westin that the structure implemented by Westin
11 in December 2000 differed from Westin's initial November 2000 proposal to Cohen in two
12 very significant ways. First, at Lynch's request, Westin made Lynch, Cohen's business
13 manager, a 99.5% owner of the limited liability company (the "LLC") (with Cohen owning
14 the remaining 0.5%) and wrote the two Cohen children, Adam and Lorca, out of the
15 transaction altogether. Second, Westin elected to use a LLC to manage Cohen's assets rather
16 than a trust.

17 55. In correspondence addressed solely to Lynch on December 6, 2000, Westin
18 wrote: "I am assuming you and Leonard have decided to go ahead with the deal Neal
19 [Greenberg] and I have proposed." In the same letter, Westin suggests next steps in
20 proceeding with the Private Annuity Transaction, including drafting and sending Lynch an
21 operating agreement for the new LLC and speaking with Ken [Cleveland – Cohen's former
22 CPA] "to try to come up with a final sales price [for the Artist Royalties]." Westin also
23 instructs Lynch to "sign the private annuity ASAP, even though the sales price number is
24 blank."

25 56. In early December 2000, Westin obtained powers of attorney in the formation
26 of Traditional Holdings LLC ("THLLC") from both Cohen, the Artist, and Lynch, the
27 business manager.
28

1 57. Despite the fact that Cohen's and Lynch's interests were in actual conflict in the
2 formation of THLLC, Westin never informed Cohen of his conflicting professional loyalties
3 in representing both Cohen's and his business manager's (Lynch's) interests in the
4 transaction. Westin never obtained the required informed written consent and waiver to
5 represent both of them simultaneously.

6 58. After receiving the green light from Lynch to proceed, but without speaking
7 with Cohen or obtaining confirmation that Cohen understood the proposed transaction,
8 Westin drafted the corporate organizational documents of the proposed new entity,
9 Traditional Holdings, LLC, including the Articles of Organization and the Operating
10 Agreement. Westin filed the Articles of Organization of Traditional Holdings as a Kentucky
11 limited liability company in December 2000.

12 59. In December 2000, Westin also drafted Cohen's Private Annuity Agreement
13 and sent the agreement to Lynch for Cohen to sign. The Annuity Agreement, as drafted by
14 Westin, provided for monthly payouts to begin on the "fifth month of the 11th year following
15 the date this agreement is signed." The Annuity obligation therefore would not begin until
16 2011, when Cohen was 77 years old. Further, Cohen's Annuity Agreement provided that if
17 Cohen should die before 2011, the payment obligation would terminate and that "no heir,
18 legatee, creditor, or beneficiary of the estate of the Annuitant, nor the estate itself, shall have
19 any rights whatsoever under this Agreement." By making Lynch the 99.5% shareholder of
20 THLLC, instead of Cohen's children, Westin guaranteed that Lynch would own the
21 \$4.7 million in assets in THLLC outright if Cohen were to die before the annuity began
22 paying out in 2011. Cohen's children would have no right to claim these funds despite being
23 the beneficiaries of Cohen's estate under his will. Cohen had no knowledge that Westin's
24 plan resulted in the disinheritance of his children. Lynch and Westin concealed this fact from
25 Cohen simply by failing to explain how this complex transaction worked.

26 60. In April 2001, Sony Music International purchased Cohen's Artist Royalties
27 from Traditional Holdings pursuant to an Artist Royalty Buyout Agreement dated April 18,
28 2001 ("Sony Buyout Agreement").

1 61. Sony purchased Cohen's Artist Royalties from THLLC for \$8 million. Cohen
2 netted, after transactions costs and taxes, approximately \$4.7 million. Cohen's professional
3 advisers, Greenberg and Westin, in promoting the sale, never disclosed to Cohen that nearly
4 33% of the sale proceeds would be spent on taxes and transactions costs, which, on
5 information and belief as subject to final audit, included:

- 6 • \$1.2 million paid to Lynch in 2001 as her 15% management commission;
- 7 • \$350,000 in legal fees for negotiation of the sale on behalf of Cohen with Sony;
- 8 • \$350,000 to consultants for providing the historical royalty analysis used in
9 calculating the Artist Royalty sale price;
- 10 • \$500,000 for federal income taxes and penalties due on Sony's \$1 million
11 advance paid on the sale in 1999;
- 12 • \$100,000 to Westin for legal fees; and
- 13 • \$200,000 for a failed transaction leading to the 2001 sale.

14 62. From the outset, Westin and Greenberg knew that the Private Annuity structure
15 put Cohen's retirement money at great risk of loss through misappropriation by Lynch.
16 Westin even acknowledged that "a manager will have to be appointed to make sure that
17 money in the company is well-managed in order that the company be able to make payments
18 called for by the private annuity." Cohen's professional investment and legal advisers,
19 Greenberg and Westin, failed to disclose to Cohen the significant risks involved in the Private
20 Annuity Transaction, including but not limited to:

- 21 (1) the abrupt shift in ownership of THLLC from Cohen's children to Lynch, who
22 mysteriously and inexplicably obtained a 99.5% ownership interest instead of
23 the Cohen children;
- 24 (2) the delayed (10 year) payout obligation of the annuity, which was not to begin
25 paying Cohen an annuity income until the 5th month of the 11th year following
26 the execution of the Private Annuity Agreement by Cohen, or until sometime in
27 2011, when Cohen would be 77 years old;

1 (3) the risks involved if Cohen were to die before the annuity obligation payout
2 period began with Lynch as the 99.5% shareholder of THLLC; and the highly
3 unusual role that Lynch, Cohen's business manager assumed in the transaction,
4 which would expose Cohen to significant gift tax liability, if the IRS collapsed
5 the structure due to Lynch's withdrawal of funds from THLLC for her own use
6 and benefit.

7 (4) the absence of controls limiting Lynch's use of the funds and the legal effect of
8 Lynch's 99.5% ownership of THLLC.

9 63. None of these risks was explained to Cohen before the transaction was
10 consummated. Had Cohen been fully and accurately informed by his professional licensed
11 advisers, Greenberg and Westin, Cohen would not have agreed to the transaction as it was
12 implemented. Cohen at all times believed that the Private Annuity Transaction would be
13 structured so that his children would be the beneficiaries of his estate and that the funds
14 would be invested in safe securities designed for the long-term preservation of capital.

15 64. When Cohen began questioning the transactions costs associated with the
16 Private Annuity Transaction in 2002, Westin, Greenberg and Lynch began a three month
17 effort to rationalize the transaction and conceal the true costs and risks. As part of this self-
18 serving strategy of concealment, Westin rationalized Lynch's involvement in the Private
19 Annuity Transaction in a letter to Cohen dated March 6, 2002 by saying that:

20 Kelley [Lynch] had to be brought in, and agreed to do so in order to help you,
21 because you needed a third party's involvement so that the IRS does not view
22 this transaction as your selling something to yourself. This third party should
23 not be a relative of yours and therefore Kelley was selected.

24 65. Westin, Greenberg and Lynch concealed from Cohen the true extent of their
25 support for Lynch. They congratulated one another on their joint efforts to "save taxes" and
26 devise an excellent "estate planning" solution. They never told Cohen that the transactions
27 costs on the deal were about equal to income taxes that would have been due on simple sale
28 of the Artist Royalties to Sony. They also never told Cohen that their "estate planning"

1 vehicle for the benefit of Cohen's children effectively wrote the children out of the
2 transaction. Westin did not explain the structure to Cohen until November 2004, after
3 Lynch's malfeasance had been discovered.

4 66. Greenberg and Agile Group took the \$4.7 million sale proceeds under
5 management for Cohen shortly after Sony made the final payment in April 2001.

6 67. In December 2001, a year after filing the Articles of Organization for THLLC,
7 Westin drafted a Management Agreement which appointed Lynch sole manager of THLLC.
8 Westin's Management Agreement between Lynch and THLLC was sloppily drafted on an
9 inappropriate form which appeared intended for use by managers of residential properties.
10 The Agreement includes references to Manager "maintain[ing] the grounds of the Properties
11 in accordance with standards acceptable to Owner, including cleaning, painting, plumbing,
12 carpentry, and such other normal maintenance work" rather than musical properties.

13 68. Additionally, the Management Agreement contained inconsistent provisions
14 regarding Lynch's compensation as Manager of THLLC. Paragraph 6, provides that Lynch's
15 compensation is "\$20,000 per month", while paragraph 15 provides that "Manager's
16 Compensation is given as \$20,000 per year, payable June 30 and December 31." Seizing on
17 this inconsistency, Lynch now contends that these provisions entitled her to \$240,000 per
18 year in management compensation. Westin admitted to Cohen by e-mail in November 2004
19 that the Management Agreement was to provide Lynch only \$20,000 per year.

20 Lynch Begins Stealing From THLLC

21 69. After being appointed sole manager of THLLC by virtue of Westin's
22 Management Agreement in December 2001, Lynch, in furtherance of her desire for control
23 over all of Cohen's financial assets, procured from Cohen a very broad Power of Attorney to
24 act on Cohen's behalf in January 2002 ("Lynch POA"). Lynch promoted the idea of the POA
25 to Cohen because Cohen was planning a three month trip to India. Lynch's POA was
26 witnessed by Lynch's parents, John and Joan Lynch, then living in a three bedroom condo in
27 Pacific Palisades, California, purchased by Lynch in 2001.

1 70. One month after the Lynch POA, Lynch and Greenberg executed a new
2 investment advisory agreement, without notice to or consultation with Cohen. Lynch
3 executed both an Investment Advisory and Financial Planning Agreement with Greenberg,
4 which jointly listed "Kelley Lynch and Leonard Cohen" as "Client."

5 71. As a direct consequence of the power and authority that Westin gave Lynch
6 through ownership and management of THLLC, Lynch began withdrawing funds in THLLC
7 for her own benefit. She proceeded to tap Cohen's savings in THLLC through what she
8 called and Westin approved as "shareholder loans." In 2002 she made a series of small loans
9 that were approved by Westin and Greenberg but were unknown to Cohen.

10 72. Beginning in early 2003, Lynch's withdrawal requests from the THLLC
11 account increased in both frequency and magnitude. In 2003, unbeknownst to Cohen, Lynch
12 withdrew over \$1.1 million from the THLLC investment account, averaging \$88,000 per
13 month. In 2004, Lynch continued to make extraordinary withdrawal requests of Agile from
14 the THLLC account, and withdrew a total of nearly \$1.3 million through the end of October
15 2004, averaging \$108,000 per month.

16 73. All tolled, "shareholder loan" withdrawals dissipated the invested funds in the
17 THLLC investment accounts from a starting value of \$4.7 million in December 2001, to a
18 little under \$150,000 by October 2004. Cohen, in February 2002, withdrew \$592,000 as a
19 "shareholder loan" from the THLLC investment account for various real estate purchases
20 Cohen made on behalf of his family. The majority of the remainder of the "shareholder
21 loans" withdrawn from the THLLC investment accounts, approximately \$3.5 million, was
22 withdrawn by Lynch, without Cohen's knowledge or consent. Over nearly a three-year
23 period, by withdrawing millions of undocumented "shareholder loans," Lynch changed the
24 composition of 97% of the THLLC investment portfolio from profit-earning and interest
25 bearing securities to valueless "shareholder loans" she made to herself.

26 74. Lynch even withdrew a \$15,000 "shareholder loan" for her benefit from the
27 THLLC investment account on October 27, 2004, after Cohen had instructed Agile
28 unequivocally through e-mails sent October 21 and 22, 2004 that Lynch no longer

1 represented him as his business manager and not to respond to any of her instructions
2 regarding his investment accounts.

3 75. Lynch also instructed Agile not to inform Cohen of the shareholder loans she
4 was taking out. Throughout the period of Agile's management of the THLLC accounts,
5 Greenberg and Agile sent Cohen monthly "portfolio performance" e-mails summarizing the
6 withdrawals from the accounts and stating the value of Cohen's investment accounts.

7 76. Lynch conspired with Agile to mislead Cohen through specific instructions for
8 Agile to delete any reference to her loans from the THLLC accounts in Agile's monthly e-
9 mails sent to Cohen. In an e-mail to Greenberg from Lynch on January 23, 2003, Lynch
10 advises Greenberg:

11 I need to borrow \$100,000 from TH as well. I made \$28,000 from Leonard last
12 year and when he is back [from traveling in India] we will negotiate something
13 because he has basically retired. I know I have taken another loan this year and
14 both of these must stay on the statements as Shareholders Loans and not be
15 deducted when Leonard receives his e-mails...

16 Agile complied with Lynch's request to not report the shareholder loans taken by Lynch out
17 of the THLLC investment accounts in the monthly "portfolio performance" e-mails sent to
18 Cohen. As a result, monthly e-mail reports sent to Cohen by Agile at Lynch's instruction
19 were grossly misleading because they included the full amount of Lynch's loans (without
20 revealing the existence of those loans), even though the loans were unsecured and
21 undocumented.

22 **Agile Sends Cohen "Warning Letters" About Spending,**
23 **Are Intercepted by Lynch**

24 77. After Lynch withdrew over \$1.1 million from the THLLC investment account
25 in 2003, Agile sent a "warning letter" to Cohen and Lynch on January 16, 2004 at Lynch's
26 Stranger Management office address. The letter warned Cohen and Lynch that "you are
27 spending too much money...at this point, you only have an estimated \$2.1 MM left in capital
28

1 in Traditional Holdings LLC. The rest consists of loans to you and Kelley.” Agile further
2 warned:

3 Considering how quickly you are spending money, I think you should consider
4 your situation quite desperate...at the rate funds are being withdrawn, you will
5 run out of money in a few years...The company [THLLC] would then be
6 impaired, and your future annuity contract could be jeopardized.

7 78. Agile never called or e-mailed Cohen directly to follow-up whether Cohen had
8 received these purported dire warnings despite the fact that Cohen had given Greenberg his
9 home phone number and knew that he was reachable by e-mail even when traveling. Rather,
10 Tim Barnett sent an e-mail to Lynch’s AOL account (without a copy to Cohen) on
11 February 3, 2004. In an e-mail with the subject line “Follow up to 1-16-04 letter,” Barnett
12 inquires of Lynch:

13 Neal and I just wanted to make sure you and Leonard received Neal’s letter of
14 January 16, 2004. Please let us know if you would like to arrange a meeting to
15 discuss things further with Leonard.

16 Lynch responded to Barnett by e-mail the same day, an hour later:

17 Yes, the letter was received and it is clear.

18 It was sent fedex so hopefully you have a record of its delivery...As of today,
19 Leonard is traveling and I do not know when he will be back.

20 79. As Cohen was traveling out of the country, Cohen never received this January
21 2004 warning letter, nor did Lynch apprise him of its contents. Notably, Lynch insinuated in
22 her response that Agile should keep a record of its FedEx delivery tracking number, so that
23 Agile could prove later that a warning letter was sent.

24 80. Even despite Agile’s warning in January 2004 to “make sure the loans from
25 Traditional Holdings, LLC are properly documented”, Lynch continued to withdraw
26 progressively larger amounts from the THLLC investment account as shareholder loans made
27 out to Lynch, without documentation and based upon her assurances to Agile that she would
28 provide signed promissory notes later.

1 81. Cohen is informed and believes that from January 2004, after Agile sent the
2 first warning letter, which Cohen never received, through June 2004, Lynch withdrew
3 approximately \$810,000 in fourteen "shareholder loans" from the THLLC account, thereby
4 prompting a second stern warning letter about spending down the invested funds in the
5 THLLC account. Agile sent such a letter on June 24, 2004, again addressed to Cohen at
6 Lynch's Stranger Management business address reporting that: "you are currently down to
7 \$845,539 in Traditional Holdings...you are spending approximately \$210,000 per month."

8 Agile further stated:

9 In our view, the way you [apparently Lynch] are directing us to do the financial
10 statements is quite incorrect. Your assets consist of the value of the private
11 annuity, not the value of assets in the company... We will continue to do the
12 statements as you direct, but we want to start sending you a more correct set of
13 statements,

14 Again, Lynch intercepted the letter and concealed it from Cohen.

15 82. While Lynch was Cohen's business manager, Lynch received on behalf of
16 Cohen monthly "hardcopy" financial reports of Cohen's accounts managed by Agile. As
17 Lynch received them at her Stranger Management business address, she never forwarded or
18 discussed their contents with Cohen.

19 83. In late June 2004, three days after the second dire warning letter was sent,
20 Lynch still had not provided Agile with signed promissory notes for any of the shareholder
21 loans from THLLC, but still reassured Neal Greenberg in an e-mail dated June 28, 2004 that
22 signed notes would be forthcoming:

23 all loans for 2001 and 2002 will be repaid with the Sony advance. ALL loans for
24 2003 and 2004 will be repaid with the Publishing sale [Cohen's Writer's
25 Royalty sale that was pending in 2004]. ALL loans have loan documents,
26 interest rate [sic], and have STRONG legal documentation that they are
27 loans...All loan docs have interest rate applied and the interest will be repaid.
28 All loans are for five years and will be paid well in advance of the five years.

1 84. In the same e-mail, Lynch announced a new fraudulent scheme to conceal her
2 improper loans from Cohen by replenishing funds from a new royalty sale transaction. Lynch
3 advises Greenberg that the shareholder loans withdrawn from THLLC will be repaid with
4 monies that Cohen expected to receive over the next few months, including the expected
5 \$7 million sale proceeds from the sale of Cohen's Writer's Royalties that Lynch had been
6 negotiating with several potential buyers. Greenberg responded to Lynch's e-mail
7 emphasizing the need to "keep things documented", but nevertheless continued to allow
8 Lynch to make further undocumented shareholder loans out of the THLLC account until
9 Lynch had dissipated the value in the account to less than \$150,000 in October 2004, when
10 Cohen discovered Lynch's misappropriations through an informant.

11 Westin Fails to Perform Basic Duties As Counsel to
12 Traditional Holdings LLC and LC Investments LLC

13 85. When Westin formed THLLC, he assumed the responsibility of tax advisor and
14 tax preparer for THLLC. THLLC was required to file federal and Kentucky state tax returns.
15 Westin failed to reflect the "shareholder loans" to Lynch and the interest on those loans on
16 THLLC federal returns. Westin never filed Kentucky state tax returns for THLLC. The
17 Kentucky Secretary of State administratively dissolved THLLC on November 8, 2004 for
18 failing to file annual reports for the years 2003 and 2004. In an e-mail to Cohen dated
19 December 10, 2004, Westin informs Cohen of THLLC's administrative dissolution:

20 Thanks to Kelley's neglect, TH was dissolved a month ago or so under KY
21 because she did not send in a signed piece of paper I sent her. It is not a
22 problem. I got the paperwork to reinstate it. I am mailing it to you today. I am
23 sending a check (\$15), a return envelope and a sheet of paper for you to sign.
24 Once reinstated, it will be deemed to have existed for tax purposes. No need for
25 any indigestion here.

26 Because Westin had not filed state tax returns for the years 2000-2004, however, THLLC
27 could not obtain a Certificate of good Standing from the Kentucky Revenue Cabinet, which is
28

1 required for reinstatement. By allowing THLLC to be administratively dissolved, THLLC
2 remains in corporate "limbo", and until corporate tax returns are filed, it cannot be reinstated.

3 86. In a letter to Cohen drafted by Westin on March 6, 2002, Westin advised
4 Cohen: "All monies that you take from Traditional Holdings until 2011 need to be
5 documented as loans...It is important to have these 'loans' documented by notes." In
6 addition to his failure to prepare shareholder loan documents for THLLC, the draft
7 promissory notes that Westin did prepare and send to Lynch in May 2004 referenced "LC
8 Investments, LLC, a Delaware LLC" as "Holder" of the notes, rather than Traditional
9 Holdings, LLC.

10 87. Westin prepared LCI LLC's tax returns for the years 2001, 2002 and 2003.
11 Schedule K of Form 1120 of the 2001 LCI LLC federal tax return, prepared and filed by
12 Westin, indicated that the primary business activity of LCI LLC was to operate as a "royalty
13 company -- collects and disburses royalties." Out of a 2001 reported royalty income of
14 \$708,414, management fees to Lynch at Stranger Management, were reported as \$459,088,
15 which represents 65% of Cohen's royalties received from SOCAN and Sony/ATV into LCI
16 LLC in 2001. Westin, by preparing and filing the tax return, knew that the percentage of
17 Cohen's royalty income received by Lynch as "Management Co. Fees" far exceeded Lynch's
18 15% commission arrangement with Cohen and that such a percentage was unconscionable for
19 management fees of an entity that merely received royalty income. Westin failed to take any
20 action to advise Cohen, his client, of the excessive fees taken by Lynch.

21 88. In an e-mail to Cohen dated November 18, 2004, in which he describes the
22 Private Annuity Transaction and the formation of THLLC, Westin noted: "I've owed you
23 this for a while...The plan was to have you and Kelley [Lynch] put the regular interests in the
24 LLC into a trust for the children starting next year. That would [have] take[n] her out of the
25 picture."

26 89. Westin sent Cohen a short cursory e-mail "formalizing" his resignation as
27 Cohen's attorney on April 23, 2005.
28

1 **FIRST CAUSE OF ACTION**

2 **(Breach of Fiduciary Duty Against Lynch and Westin)**

3 90. Cohen repeats and realleges each of the allegations contained in paragraphs 1
4 through 89, inclusive, as if fully set forth herein.

5 91. Defendants, due to their position as Cohen's attorney and business manager
6 with a power of attorney, acted as Plaintiffs' fiduciaries at all times herein mentioned.
7 Moreover, the Defendants utilized their professional and personal relationship with Cohen to
8 learn intimate details of Plaintiffs' physical, emotional, mental and financial condition.
9 Defendants utilized their position of trust and confidence to obtain the rights to proceed on
10 behalf of Cohen, control the assets of Cohen, as well as be responsible as the only vehicle of
11 information relating to the condition of Cohen's assets. Further, the Defendants both
12 individually and as a group accepted the compensated responsibility for advising Cohen in his
13 best interest and not adverse to his interest and to do so honestly and without deception.

14 92. After establishing a trust and fiduciary relationship of the highest order with
15 Cohen, the Defendants both negligently and intentionally breached that duty performing the
16 acts herein alleged which has resulted in actual damage being suffered by Cohen.

17 93. Cohen is informed and believes and based thereupon allege that the Defendants
18 breached and are breaching their fiduciary duties to Cohen as herein above alleged.

19 94. Cohen is informed and believes and thereon alleges that the Defendants
20 concealed or suppressed material facts Defendants, as Cohen's fiduciaries, were ethically and
21 legally required to disclose as herein above alleged.

22 95. Cohen is informed and believes and thereon alleges that as a proximate result of
23 Defendants' breach of their fiduciary duty to Cohen, Cohen has suffered damages in an
24 amount to be proven at trial.

25 96. Cohen is informed and believes and thereon alleges that Defendants, in
26 breaching their fiduciary duty, acted willfully and maliciously and with oppression, fraud and
27 malice, and with a conscious and reckless disregard for the rights of Cohen and with intent to
28 inflict emotional distress upon Cohen. As a result of Defendants' willful and intentionally

1 tortious conduct, Cohen is entitled to an award of exemplary or punitive damages in an
2 amount sufficient to make an example of and punish Defendants for their wrongful acts.

3 **SECOND CAUSE OF ACTION**

4 **(Fraud Against Lynch for Misrepresentation and Non-Disclosure)**

5 97. Cohen repeats and realleges each of the allegations contained in paragraphs 1
6 through 89, inclusive, as if fully set forth herein.

7 98. During Lynch's representation of Cohen as his business manager, Lynch
8 consistently misrepresented to Cohen the amount of royalty income Cohen received. By
9 Lynch's misrepresentation of Cohen's royalty income, Cohen was led to believe that his
10 income from these royalty sources was significantly lower than it actually was. For example,
11 Lynch failed to disclose and account to Cohen for approximately \$250,000 in royalties that
12 had been received into Blue Mist in 2001. Lynch also failed to notify Cohen that he had
13 received a \$91,000 Sony/ATV royalty check which had been deposited into a bank account at
14 CNB associated with LCI LLC in October 2004. Additionally, Lynch failed to disclose to
15 Cohen the numerous "shareholder loans" that she had been withdrawing from the THLLC
16 investment accounts managed by Agile Group. Because Lynch failed to disclose these
17 "loans" to Cohen and affirmatively instructed Agile Group not to disclose her loans to Cohen,
18 Cohen was falsely led to believe that the value of his investment accounts in THLLC was
19 substantially higher than it actually was.

20 99. Lynch's misrepresentations and omissions were made with the intent that
21 Cohen rely upon them.

22 100. Each statement or representation was known to Lynch to be false or untrue
23 when they were made to Cohen.

24 101. Cohen reasonably relied upon these misrepresentations made by Lynch.

25 102. Cohen has suffered losses in an amount to be proven at trial as a direct and
26 proximate result of the misrepresentations and omissions of Lynch.

27 103. The actions of Lynch were made with malice, fraud or oppression justifying an
28 award of exemplary and punitive damages.

1 **THIRD CAUSE OF ACTION**

2 **(Breach of Oral Contract Against Lynch)**

3 104. Cohen repeats and realleges each of the allegations contained in paragraphs 1
4 through 89, inclusive, as if fully set forth herein.

5 105. Lynch's compensation agreement with Cohen in her capacity as business
6 manager was 10% of Cohen's gross earnings until approximately 1997. In 1998, and
7 continuing until Lynch's dismissal for cause by Cohen in October 2004, Lynch's agreed upon
8 management fees were 15% of gross earnings.

9 106. Lynch breached her oral employment agreement with Cohen by wrongfully
10 converting monies and assets of Cohen, over which she had control, in excess of the amount
11 she was entitled to under her oral employment agreement with Cohen.

12 **FOURTH CAUSE OF ACTION**

13 **(Accounting Against Lynch)**

14 107. Cohen repeats and realleges each of the allegations contained in paragraphs 1
15 through 89, inclusive, as if fully set forth herein.

16 108. In her role as Cohen's business manager, Lynch controlled the investment,
17 possession and distribution of Cohen's funds, and all monies paid by Lynch to herself in
18 excess of authorized management fees. She also controlled the books and records of many of
19 Cohen's bank accounts, including those of THLLC and Blue Mist.

20 109. Lynch, as trustee and fiduciary, holds the property, money and records of
21 Cohen and has failed and refused to provide an accounting of millions of dollars that Lynch
22 paid to herself in excess of authorized management fees, and has refused to return to Cohen
23 the books and records of which she retain possession.

24 110. Due to Cohen's exclusion from exercising any control of management over
25 THLCC, Blue Mist and the other accounts containing Cohen's money, and due to Lynch's
26 failure to disclose the fact, nature or extent of the "loans" she took from these accounts, and
27 due to the complex nature of the accounts and contracts, it is impractical to ascertain a fixed
28 sum which is owed to Plaintiffs beyond the amount claimed herein above. Accordingly, the

1 full amount owed and becoming due to Cohen can only be determined pursuant to a full and
2 accurate accounting of the amounts improperly taken by Lynch.

3 **FIFTH CAUSE OF ACTION**

4 **(Conversion Against Lynch)**

5 111. Cohen repeats and realleges each of the allegations contained in paragraphs 1
6 through 89, inclusive, as if fully set forth herein.

7 112. Lynch as alleged herein above wrongfully took and converted to her possession
8 Cohen's money and property from the THLLC, Blue Mist and other personal accounts of
9 Cohen. Lynch separately, and in combination with Westin, used deceit and the position of
10 trust to simply take Cohen's property and money. A full accounting and return of the money
11 and property has been demanded by Cohen and was wrongfully refused by Lynch.

12 113. As a result, Cohen has suffered a loss in an amount to be proven at trial, but
13 which will be in excess of \$5 million.

14 **SIXTH CAUSE OF ACTION**

15 **(Constructive Trust, Declaratory and Injunctive Relief Against**
16 **Lynch and Does 1-50)**

17 114. Cohen repeats and realleges each of the allegations contained in paragraphs 1
18 through 89, inclusive, as if fully set forth herein.

19 115. Cohen entrusted the management of his assets to Lynch and the relationship of
20 trust as well as the fiduciary relationship established between Cohen and Lynch has been and
21 continues to be breached by Lynch. Lynch holds the property of Cohen wrongfully taken
22 and/or transferred as constructive trustee for the benefit of Cohen

23 116. Lynch now refuses to return to Cohen the money she has improperly taken, or
24 the books and records relating to Cohen's assets, and refuses to render an accounting as to his
25 property. Lynch further contends that she is the rightful owner of 99.5% of the assets of
26 THLLC, that she had the right to take the "loans" she took, and that Cohen actually owes her
27 money for services rendered, among other things.

28

1 117. Cohen seeks a declaration of the respective rights and responsibilities of the
2 parties. Specifically, Cohen seeks a declaration that Lynch is liable to Cohen and must return
3 that which she improperly took, that she is not the rightful owner of the assets of Cohen
4 placed into THLLC or any other entities, that she did not have the right to take the "loans"
5 she took, and that Cohen has no obligations or responsibilities to her.

6 118. Cohen also seeks a declaration of trust and injunctive relief that if Lynch in fact
7 owns any interest in legal entities set up for the benefit of Cohen (such as THLCC or Blue
8 Mist), she does so as a trustee for Cohen's equitable title, and that Lynch shall not convey any
9 rights or assets to any third party so as to frustrate Plaintiff's equitable interest, and that Lynch
10 be precluded from exercising her alleged rights in these legal entities, including any alleged
11 rights to transfer, move, convey, loan, borrow or in any way exercise control over any funds
12 or property received from Cohen. In the alternative, Cohen seeks an order causing the funds
13 to be interpleaded into this Court until this Court orders otherwise following a full accounting
14 and trial.

15 **SEVENTH CAUSE OF ACTION**

16 **(Negligence Against Lynch and Westin)**

17 119. Cohen repeats and realleges each of the allegations contained in paragraphs 1
18 through 89, inclusive, as if fully set forth herein.

19 120. Each Defendant was engaged by Cohen to perform professional services for
20 Cohen. Westin was retained as an active member of the California Bar to protect the interests
21 and property of Cohen, including providing proper advice and properly documenting any
22 transaction. Westin was an active member of the California Bar from May 27, 1997 through
23 December 31, 2002, after which he became inactive and therefore ineligible to actively
24 practice law within this State. Lynch was retained to act as a professional business manager
25 and to render services in that field including protecting the interests, property and reputation
26 of Cohen for a commission of no less than 10% and no more than 15% and no other benefit to
27 be conferred upon Lynch.

28

1 121. As alleged above, prior to October 2004, Cohen was completely unaware of the
2 negligence of the Defendants, and each of them. Further that any knowledge, constructive or
3 otherwise, did not cause the action to accrue due to continued representation on the subject of
4 the negligence, as well as active-concealment by the Defendants, until October 2004 as to
5 Lynch and April 2005 as to Westin, when he resigned as Cohen's attorney.

6 122. The Defendants breached their duty of professional care by acting in a manner
7 which is below the standard of care for each of the Defendants' respective professions
8 practicing in the Los Angeles area. Each Defendant failed to perform proper investigation,
9 research and render a proper opinion as to the necessity and prudence of the sales of the
10 assets of Cohen. They failed to act in the best interests of Cohen and to the contrary acted in
11 their own interest and adverse to Cohen. They failed to properly advise Cohen as to the
12 structure of the intellectual property asset sales. They failed to properly document the
13 structure of the intellectual property sales transactions they created, approved and
14 recommended to Cohen. Westin failed to provide any oversight of or checks and balances as
15 to Lynch's control over Cohen's assets. Defendants misled Cohen into believing that
16 Traditional Holdings was owned and controlled 99% by Cohen's children, when Westin
17 created a structure which vested 99.5% ownership in Lynch. Westin failed to create
18 documents to protect or advise Cohen regarding protecting himself from, among others,
19 Lynch. Lynch failed to protect the assets of Cohen and to the contrary simply took all of
20 Cohen's assets she was able to reach.

21 123. Westin created a structure called "Blue Mist." Thereafter Westin failed or
22 neglected to properly document and fully document the Blue Mist transactions or protect the
23 assets of Cohen in the Blue Mist transaction.

24 124. Westin violated his duty of loyalty and the obligation to not represent
25 conflicting interests without compliance with the California Rules of Professional Conduct by
26 failing to disclose actual and potential conflicts of interest, advising the client to seek
27 independent counsel, providing a written disclosure of the conflicts and obtaining an
28 informed waiver of the conflicts from Cohen.

1 125. Westin prepared improper documents for the signature of Cohen without
2 disclosing he had no experience in the advice and preparation of complex documents. Even
3 simple documents were improperly prepared. For example, the Lynch Management
4 Agreement uses a form of management agreement applicable to the management of real
5 property, not intellectual property.

6 126. Westin failed to follow through and protect the assets of Cohen and the entities
7 which Lynch and Westin created to hold the assets of Cohen.

8 127. Westin continued to practice law in California and represent Cohen without
9 disclosing to Cohen that his license to practice law in California was inactive as of December
10 31, 2002.

11 128. As a result of the negligence of the Defendants, and each of them, the
12 Defendants, when acting together are jointly and severally liable, and when acting alone,
13 severally liable, for the damage proximately caused to Cohen in an amount to be proven at
14 trial.

15 **PRAAYER FOR RELIEF**

16 WHEREFORE, Cohen prays for judgment against Defendants, and each of them, as
17 follows:

18 **AS TO THE FIRST CAUSE OF ACTION (BREACH OF FIDUCIARY DUTY):**

- 19 1. For general damages in a sum of not less than \$5,000,000 or an amount
20 according to proof, together with interest thereon at the legal rate;
21 2. Exemplary and punitive damages in an amount according to proof at the time of
22 trial;

23 **AS TO THE SECOND CAUSE OF ACTION (FRAUD):**

- 24 3. For general damages in a sum of not less than \$5,000,000 or an amount
25 according to proof, together with interest thereon at the legal rate;
26 4. Exemplary and punitive damages in an amount according to proof at the time of
27 trial;

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AS TO THE THIRD CAUSE OF ACTION (BREACH OF CONTRACT):

5. For general damages in a sum of not less than \$5,000,000, or an amount according to proof, together with interest thereon at the legal rate;

AS TO THE FOURTH CAUSE OF ACTION (ACCOUNTING):

6. For an accounting to Cohen of all sums taken by Lynch and a return of the books and records to Cohen;

7. For payment over to Cohen of the amount due from Lynch as a result of the accounting;

AS TO THE FIFTH CAUSE OF ACTION (CONVERSION):

8. For general damages in a sum of not less than \$5,000,000, or an amount according to proof, together with interest thereon at the legal rate;

AS TO THE SIXTH CAUSE OF ACTION (CONSTRUCTIVE TRUST,

DECLARATORY AND INJUNCTIVE RELIEF):

9. For a declaration of the respective rights of the parties;

10. For the imposition of a constructive trust over the money, property and legal rights that Lynch contends she rightfully controls;

11. For temporary and permanent injunctive relief preventing Lynch from transferring or disbursing any funds relating to the monies or property which belongs to Cohen as well as any proceeds or commissions therefrom pending an accounting to determine Plaintiffs' entitlement to such other amount of these proceeds as the Court adjudges to be owed, and from modifying, changing, or destroying any records relating thereto.

AS TO THE SEVENTH CAUSE OF ACTION (NEGLIGENCE):

12. For general damages in a sum of not less than \$1,250,000, or an amount according to proof, together with interest thereon at the legal rate;

AS TO ALL CLAIMS FOR RELIEF:

13. For all costs of suit incurred herein;

14. For reasonable attorneys' fees as may be provided by law;

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15. For interest as may be provided by law; and

16. For such other and further relief, including without limitation injunctive relief,
as the Court deem to be just and appropriate

DATED: August 15, 2005

GIBSON, DUNN & CRUTCHER LLP
SCOTT A. EDELMAN

By: 
Scott A. Edelman

Attorneys for Plaintiffs LEONARD
NORMAN COHEN and LEONARD COHEN
INVESTMENTS, LLC

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Demand for Jury Trial

Plaintiffs LEONARD NORMAN COHEN and LEONARD COHEN
INVESTMENTS, LLC demand a jury trial of the causes of action in their complaint.

DATED: August 15, 2005

GIBSON, DUNN & CRUTCHER LLP
SCOTT A. EDELMAN

By: Scott A. Edelman
Scott A. Edelman

Attorneys for Plaintiffs LEONARD
NORMAN COHEN and LEONARD COHEN
INVESTMENTS, LLC

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6 Attorneys for Plaintiff
LEONARD NORMAN COHEN

ORIGINAL FILED
DEPARTMENT 66

OCT 12 2005

LOS ANGELES
SUPERIOR COURT

8 SUPERIOR COURT, STATE OF CALIFORNIA
9 COUNTY OF LOS ANGELES

11 LEONARD NORMAN COHEN, an
12 individual,

13 Plaintiff,

14 v.

15 KELLEY A. LYNCH, an individual,

16 Defendant.

CASE NO. BC 341120

**SUPPLEMENTAL DECLARATION OF
SCOTT A. EDELMAN IN SUPPORT OF
TEMPORARY RESTRAINING ORDER
AND/OR EX PARTE APPLICATION
FOR WRIT OF POSSESSION**

Date: October 12, 2005

Time: 8:30 a.m.

Dept: 66

[Application for Writ of Possession and
Temporary Restraining Order, Memorandum
of Points and Authorities in Support of
Application for Writ of Possession and
Temporary Restraining Order, Declaration
for Temporary Restraining Order,
Declaration for *Ex Parte* Writ of Possession,
Declarations of Leonard Norman Cohen,
Steven Lindsey, and Scott A. Edelman and
Supplemental Declaration of Leonard
Norman Cohen filed concurrently herewith]

25 I, SCOTT A. EDELMAN, declare as follows:

26
27 1. I am an attorney admitted to practice law before all courts of the State of
28 California. I am a partner of the law firm Gibson, Dunn & Crutcher, LLP, and I represent

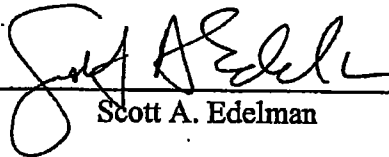
SUPPLEMENTAL DECLARATION OF SCOTT A. EDELMAN IN SUPPORT OF
TEMPORARY RESTRAINING ORDER AND/OR EX PARTE APPLICATION FOR WRIT OF POSSESSION

1 plaintiff, Leonard Norman Cohen, in this action. The following facts are within my personal
2 knowledge and, if called and sworn as a witness, I could and would testify competently
3 thereto.

4 2. At approximately 9:30 a.m. today, October 11, 2005, I attempted twice to reach
5 Ms. Lynch – on a cell phone number at which she previously requested to be contacted – to
6 notify her that that the *ex parte* proceeding for a temporary restraining order and/or *ex parte*
7 application for a writ of possession had been continued until 8:30 a.m. on October 12, 2005 in
8 Department 66 at the Los Angeles County Superior Court. I could not get through on the
9 phone number she had left me; instead there was a recording that the number had been
10 disconnected. This was the only number I had for Ms. Lynch because I had been informed
11 that her home phone had already been disconnected.

12 3. Immediately after my unsuccessful attempt to reach Ms. Lynch by phone, and
13 before 10:00 a.m. today, October 11, 2005, I emailed Ms. Lynch at the email address from
14 which she regularly and frequently sends outgoing emails to notify her that that the *ex parte*
15 proceeding for a temporary restraining order and/or *ex parte* application for a writ of
16 possession would be heard at 8:30 a.m. on October 12, 2005 in Department 66 at the Los
17 Angeles County Superior Court. A true and correct copy of that email is attached hereto as
18 Exhibit A.

19 I declare under penalty of perjury under the laws of the State of California that the foregoing
20 is true and correct and that I executed this Declaration on the 11th day of October, 2005 at
21 Los Angeles, California.
22

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25 
26 Scott A. Edelman

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From: Edelman, Scott A.
Sent: Tuesday, October 11, 2005 9:55 AM
To: Tsmar@aol.com
Subject: Leonard Cohen v. Kelley Lynch, et al. / Ex Parte Notice for Wednesday, October 12, 2005
Importance: High

Dear Ms. Lynch,

I am writing to provide you notice that the ex parte proceeding in Department 66 has been continued to Wednesday, October 12, 2005, at 8:30 a.m. in Department 66. At this time, plaintiff Leonard Cohen will move for a temporary restraining order and/or ex parte writ of possession, as previously described more fully to you in my letter of October 7, 2005, a copy of which is again provided for your convenience.

Scott A. Edelman

From: Tsmar@aol.com [mailto:Tsmar@aol.com]
Sent: Tuesday, October 04, 2005 12:39 PM
To: dchipman@BHF-Law.com; dboies@BSFLLP.com; LSDorje@blazingwisdom.org; Isdorje@verizon.net; Edelman, Scott A.; *IRS.Commissioner@irs.gov; rdelgadillo@atty.lacity.org; rbyucaipa@yahoo.com; lkalpert@alperr.com
Subject: Fwd: Blue Mist 341(f) Election

Go ahead - any of you maniac lawyers,

Make a move! I dare you.

Kelley Lynch

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6 Attorneys for Plaintiff
LEONARD NORMAN COHEN

ORIGINAL FILED
DEPARTMENT 66

OCT 12 2005

LOS ANGELES
SUPERIOR COURT

7
8 SUPERIOR COURT, STATE OF CALIFORNIA
9 COUNTY OF LOS ANGELES

10
11 LEONARD NORMAN COHEN, an
individual,

12 Plaintiff,

13 v.

14 KELLEY A. LYNCH, an individual,

15 Defendant.

CASE NO. BC 341120

**SUPPLEMENTAL DECLARATION OF
LEONARD NORMAN COHEN IN
SUPPORT OF TEMPORARY
RESTRAINING ORDER AND/OR EX
PARTE APPLICATION FOR WRIT OF
POSSESSION**

Date: October 12, 2005

Time: 8:30 a.m.

Dept: 66

[Application for Writ of Possession and
Temporary Restraining Order, Memorandum
of Points and Authorities in Support of
Application for Writ of Possession and
Temporary Restraining Order, Declaration
for Temporary Restraining Order,
Declaration for *Ex Parte* Writ of Possession,
and Declarations of Leonard Norman Cohen,
Steven Lindsey and Scott A. Edelman and
Supplemental Declaration of Scott A.
Edelman filed concurrently herewith]

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26 I, LEONARD NORMAN COHEN, declare as follows:

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28 1. I am over the age of eighteen and am plaintiff in the above-captioned action. The

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following facts are within my personal knowledge and, if called and sworn as a witness, I could and would testify competently thereto.

2. Although I suspected nearly a year ago that Ms. Lynch was in possession of a notebook containing my original water color drawings which she did not return to me upon my request, we had worked closely together for nearly two decades, and I was hoping that she and I might be able to resolve our differences without resorting to litigation. Accordingly, I refrained from filing an application for writ of possession at that time.

3. It was not until two weeks ago in a conversation with Steve Lindsey that I learned Ms. Lynch maintained at her home an extensive collection of my personal belongings, and it was just over one week ago that Ms. Lynch reported in two emails that her house was going into foreclosure today, October 11, 2005. Those emails are attached to my initial declaration as Exhibits B and C. The imminence of the foreclosure prompted me to make this application out of fear that my personal property was in immediate danger.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that I executed this Declaration on the 11th day of October, 2005 at Los Angeles, California.

Leonard Cohen

Leonard Norman Cohen