

“[r]esolve your back taxes without paying anything to the IRS, that’s right, *without paying anything to the IRS*. The Law Offices of Roni Deutch can *resolve your IRS problems now!* Learn how you can *pay nothing to the IRS*” and “[d]on’t fight the IRS alone when Roni Deutch could settle your back tax problem for only \$20.00,” and, by virtue of the foregoing, Defendant repeatedly violated Administrative Code § 20-700 and Title 6 RCNY § 5-09 by failing to include oral statements of material exclusions, limitations, modifications or conditions associated with such statements; and

WHEREAS, Defendant and Plaintiffs agree the Supreme Court of the State of New York, County of New York, has jurisdiction over the subject matter of this case and shall have exclusive jurisdiction over all provisions of this Agreement and over any and all disputes of any kind relating in any way to, or arising in any way out of, this Agreement; and

WHEREAS, Defendant has at all times denied the Plaintiffs’ claims and both the Defendant and Plaintiffs recognize the ultimate result of this litigation cannot be predicted with certainty, and, moreover, the parties recognize that continuation of this litigation would involve substantial additional legal fees and costs; and

WHEREAS, Plaintiffs and Defendant, having carefully considered the allegations in the complaint and the issues of damages, costs, attorneys’ fees and other relief sought by Plaintiffs; having agreed that such issues should be resolved without further litigation and, without a trial or adjudication of any of the facts alleged by the Plaintiffs. By entering into this Agreement the Defendant does not admit to any wrongdoing or liability to the Plaintiffs.

THEREFORE, in consideration of the foregoing recitals, together with the payment, agreements, undertakings, and releases set forth herein, and for other good and valuable

consideration, the receipt and adequacy of which hereby are acknowledged, Plaintiffs and Defendant stipulate and agree as follows:

SECTION 1

I. DEFINITIONS

For the purposes of this Agreement, the following terms shall have the meanings set forth below.

1. "Court" shall mean the Supreme Court of the State of New York, New York County.
2. "Time Period" shall mean January 1, 2003 to September 30, 2005.
3. "Retained" shall mean paid legal fees to Defendant during the Time Period.
4. "Clients" shall include all individual(s) and/or entity(ies), except for those specifically exempted below, who retained Defendant to handle a matter or matters on their behalf with the United States Internal Revenue Service ("IRS") and/or The New York State Department of Taxation and Finance ("Dept. of Taxation") during the Time Period and who resided in the City of New York at any time during the Time Period. Individuals and/or entities who meet any of the following criteria are specifically exempted, and will not be considered "Clients" under the terms of this Agreement: (i) clients who are still active (who have a tax matter pending with the IRS) as of the date of this Agreement; (ii) former clients who have already received a full refund from Defendant; or (iii) former clients who had an Offer-In-Compromise (OIC), Installment Agreement (IA), or Currently Not Collectible status (CNC) accepted by the IRS.
5. "Notice to Clients" shall mean the "Notice Letters" (defined below) and "Claim Form" (defined below) sent to Defendant's Clients at their last known mailing

address via United States Postal Service (“USPS”) First Class Mail by Defendant at Defendant’s expense.

6. “Notice Letters” shall mean the letters attached hereto as Appendix 1 and Appendix 2.

7. “Claim Form” shall mean the claim form attached hereto as Appendix 3.

8. “Notice of Final Determination” shall mean the Notice by which DCA’s determination of a claim made on a Claim Form is communicated by DCA to Defendant.

9. “Release” shall mean the release of claims for the refund of legal fees paid to Defendant by Clients, such Release to be signed by Clients in order to receive restitution as a result of participation in this Agreement. A sample Release is attached hereto as Appendix 4.

10. “DCA” shall mean the Department of Consumer Affairs of the City of New York.

11. “Stipulation of Discontinuance” shall mean the stipulation form attached hereto as Appendix 5.

12. “Deutch” or “Defendant” has been defined as Roni Lynn Deutch d/b/a Law Offices of Roni Lynn Deutch.

SECTION 2

I. ASSURANCE OF DISCONTINUANCE

1. Defendant hereby agrees to discontinue the following:

A. Advertising a consumer service in the City of New York which contains the language “Resolve your back taxes without paying anything to the IRS, that’s right, without paying anything to the IRS. The Law Offices of Roni Lynn Deutch can resolve your IRS problems now! Learn how you can pay nothing to the IRS” and/or

publishing any advertising using the same or substantially similar language as quoted above.

B. Advertising a consumer service in the City of New York which contains the language “Don’t fight the IRS alone when Roni Deutch could settle your back tax problem for only \$20.00” and/or publishing any advertising using the same or substantially similar language as quoted above.

C. Advertising a consumer service in the City of New York which contains the language “Did you know that you may resolve your back taxes without paying anything to the IRS? That’s right. Call the Law Offices of Roni Deutch to learn if you can pay nothing to the IRS! Imagine if you can pay nothing to the IRS” and/or publishing any advertising using the same or substantially similar language as quoted above.

D. Advertising a consumer service in advertising directed to residents of the City of New York which has the capacity, tendency or effect of deceiving or misleading consumers through the use, in any oral or written representation, of exaggeration, innuendo, or ambiguity as to a material fact or failure to state a material fact if such use deceives or tends to deceive consumers, or by failing to state any material exclusions, limitations, modifications, or conditions in such advertising.

2. Defendant shall advise Defendant’s current staff attorneys and Intake Directors who have responsibilities with regard to Defendant’s advertising and client contact, as well as Defendant’s current advertising agency of the assurance of discontinuance on Defendant’s advertising set forth in Paragraph 1 above, and each of the persons and/or entities so-advised shall thereupon execute a form acknowledging that such person or entity has been advised of the assurance of discontinuance set forth in Paragraph

I and agrees to act in accordance therewith. Copies of the acknowledgements shall be promptly sent to plaintiff's counsel at the address listed in paragraph III (4) (D).

II. MONETARY RELIEF

1. Defendant shall pay in full settlement of this matter the total sum of \$300,000.00 (Three hundred thousand dollars) by check to DCA, not later than 10 days after the approval of this Agreement by the Court, as follows:

A. \$100,000.00 (One hundred thousand dollars) payable to "New York City Department of Consumer Affairs" c/o John P. Smyth, Senior Counsel, New York City Department of Consumer Affairs, 42 Broadway, 9th Floor, New York NY 10004, in settlement of all claims alleged in the instant action.

B. \$200,000.00 (Two hundred thousand dollars) payable to "New York City Department of Consumer Affairs" c/o John P. Smyth, Senior Counsel, New York City Department of Consumer Affairs, 42 Broadway, 9th Floor, New York NY 10004, to be used for consumer restitution. DCA shall determine the amounts of restitution to be distributed to consumers who submit a Claim Form to DCA according to the procedures detailed below.

C. The amount of restitution paid to Clients shall be full restitution if the total of all claims, received by DCA from Clients of Defendant, does not exceed the \$200,000.00 in restitution paid to DCA by Defendant (as described in Paragraph II(1)(B) above), with any remaining monies reverting to DCA as an additional settlement amount to the \$100,000.00 described in Paragraph II(1)(A) above. If the total of all claims received by DCA exceeds the \$200,000.00 paid to DCA by Defendant for restitution, then restitution to Clients shall be pro-rated according to the claims received by DCA from Clients, at DCA's sole discretion.

III. CLAIM PROCEDURES

1. Within 10 days from the date of approval of this Agreement by the Court, Defendant shall perform a search of its client database, which is stored on computer servers, to determine the name, address, and current tax matter status for all individual(s) and/or entity(ies) who Defendant's client database shows to have retained Defendant to handle a matter on their behalf with the IRS and/or Dept. of Taxation during the Time Period and who Defendant's client database shows to have resided in the City of New York at any time during the Time Period. Defendant shall promptly submit an affidavit to the Court, with a copy to John Smyth at the DCA, describing the procedures used to search Defendant's client database.
2. As required by the Court, the list of individual(s) and/or entity(ies), including their addresses and the status of their tax matters, resulting from Defendant's search of its computer-stored client database as described in § III (1) above, will be provided to Defendant's attorneys, and Defendant's attorneys shall keep such list in its confidential records for a period of one (1) year from the date of this Agreement. Such list will not be disclosed by Defendant's attorneys to Plaintiffs or any third party. Defendant's attorneys and Defendant will then review the list to determine which individual(s) and/or entity(ies) qualify as Clients pursuant to § 1 (I) (4) of this Agreement.
3. Defendant, under the supervision of Defendant's attorneys, shall mail by First Class mail, in an envelope that displays only Defendant's street address and not Defendant's name in the return address, the Notice to Clients to each Client that Defendant's client database shows to have resided in New York City for any part of the Time Period, at such Client's last known address, at Defendant's expense, notifying the Clients of the settlement and the procedures for submitting a claim for restitution of legal fees to DCA, within 30

days from the date of approval of this Agreement by the Court. Defendant's attorneys shall promptly submit an affidavit to the Court, with a copy to John Smyth at the DCA, describing the review performed by Defendant and Defendant's attorneys pursuant to § III (2) above, and the supervision of the mailing of the Notice to Clients by Defendant pursuant to the preceding sentence.

4. If, within 60 days from date of approval of this Agreement by the Court, 100 or more of the mailed envelopes containing the Notice to Clients are returned to Defendant by the USPS without having been delivered to the Clients, Defendant shall utilize, at Defendant's expense, the National Change of Address Service through a licensee of the USPS to attempt to obtain the correct mailing addresses for the returned Notice to Clients

A. Defendant shall notify DCA, via USPS First Class Mail, of the number of Client addresses for which Defendant utilizes the National Change of Address Service through the USPS to attempt to obtain correct mailing addresses pursuant to § III (4) of this Agreement.

B. If Defendant is required to utilize the National Change of Address Service pursuant to § III (4) of this Agreement, Defendant shall utilize such service and re-mail the Notice to Clients to the corrected addresses received by Defendant, within 90 days from date of approval of this Agreement by the Court, at Defendant's expense and in an envelope that displays only Defendant's street address and not Defendant's name in the return address.

C. Defendant shall notify DCA, via USPS First Class Mail, of the number of Notices to Clients returned after mailing the Notices to Clients according to § III (4) (B) of this Agreement.

D. Defendant shall submit an affidavit to DCA, via USPS First Class Mail, to John P. Smyth, Senior Counsel, at the following address:

New York City Department
of Consumer Affairs
43 Broadway, 9th Floor
New York NY 10004

attesting to the dates of mailing of the Notice to Clients and the total number of Notice to Clients mailed, within 30 days of the completion of the mailing of the Notice to Clients according to the procedures detailed above.

E. Defendant shall have no further obligation or duty to further attempt to locate the addresses of Clients or mail Notices to Clients once Defendant has complied with the terms of §§ III (4) (A) - (D) of this Agreement.

F. The Notice to Clients mailed by Defendant shall afford each Client sixty (60) days from the date of mailing of a Notice to submit the Claim Form to DCA.

G. DCA will forward to Defendant, via USPS First Class Mail, a copy of the Claim Forms received for Clients within thirty (30) days of receipt of the Claim Form by DCA.

H. Defendant shall have forty-five (45) days, from the date of mailing of the Claim Forms to Defendant by DCA, to submit documents and information to rebut the claims submitted to DCA by Clients.

I. After any rebuttal documentation and information is received by DCA from Defendant, or after the forty-five (45) day time period for submission of rebuttal documentation and information has expired, whichever is earlier, DCA shall make its determination of the validity of the claims submitted and the amount of any refund to be paid to the Client.

J. DCA shall provide a Release to each Client who is determined by DCA to be entitled to receive consumer restitution from DCA according to the procedures detailed above and each Client shall be required to sign a Release prior to being paid any consumer restitution from DCA.

K. Defendant agrees that every Client who did not receive a Notice to Clients and who contacts DCA no later than two months after the last date on which a Notice to Clients was mailed by Defendant (such mailing dates having been attested to by Defendant in accordance with § III (4) (D) of this Agreement), shall be sent a Notice to Clients, a Claim Form, and Release Form by DCA, and shall have 60 days from the date DCA mails those materials to the Client within which to return the completed forms to DCA.

L. DCA shall forward Defendant each Notice of Final Determination along with each Release signed by Clients who receive Restitution from DCA.

IV. STIPULATION OF DISCONTINUANCE AND RELEASE BY PLAINTIFFS

1. Within seven (7) days after the receipt of the payment specified in Paragraph II(1) of this Agreement, Plaintiffs shall file a Stipulation of Discontinuance pursuant to CPLR § 3217, with prejudice, in the action *Mintz et al. v. Roni Lynn Deutch*, Index No. 05-403215 in the New York Supreme Court.

2. Plaintiffs do hereby now and forever fully and finally release, acquit, and discharge Defendant and all its employees, agents, successors, and assigns from, and covenant not to sue or bring any action or proceeding against Defendant and all its employees, agents, successors, and assigns for, any and all claims, demands, causes of action, liabilities, responsibilities, damages, losses, costs, attorneys' fees, or torts, whether in law or equity, accrued or unaccrued, known or unknown, discoverable or undiscoverable,

liquidated or unliquidated, asserted or that could have been asserted, that Plaintiffs now have, or might have, or might claim to have against Defendant and all its employees, agents, successors, and assigns from the beginning of time through and including the date this Agreement was executed by Plaintiffs.

3. As of the date this Agreement is approved and so ordered by the Court, Defendant may resume accepting business from potential clients who reside in New York City as long as no other legal impediment to Defendant doing so then exists.

V. MISCELLANEOUS PROVISIONS

1. The Parties agree to cooperate fully and execute any and all supplementary documents and to take all additional actions which may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.

2. The Parties may execute this Agreement in counterparts, and the execution of counterparts shall have the same effect as if the Parties had signed the same instrument. Facsimile signatures shall be considered as valid signatures as of the date of this Agreement, but the original signature pages shall be subsequently appended to this Agreement and filed with the Court.

3. This Agreement (with its appendices and expressly incorporated documents) contains the entire, complete, and fully integrated statement of each and every term and provision agreed to by the Parties, shall supersede all other prior agreements between the Parties regarding the matters set forth herein (including the Stipulation and Order dated November 1, 2005), and is not subject to any condition not provided for in this Agreement. This Agreement shall not be modified in any material respect except in writing signed and executed by all the Parties to this Agreement and adopted by the Court. In entering this

Agreement, neither of the Parties has made or relied upon any warranty or representation not specifically set forth in this document.

4. The Supreme Court of the State of New York, County of New York, shall have exclusive jurisdiction over all provisions of this Agreement and over any and all disputes of any kind relating in any way to, or arising in any way out of, this Agreement.

5. The terms of this Agreement shall be considered an Assurance of Discontinuance for purposes of New York City's Consumer Protection Law.

6. The Parties agree that there have been no findings of fact rendered or admissions of liability made by Defendant in the Action, and that this Agreement shall not be construed as an admission of any violation of the Consumer Protection Law or Administrative Code.

7. Counsel for the parties have reviewed and revised this Agreement, and any rule of construction, by which any ambiguities are to be resolved against the drafting party, shall not be applied in the interpretation of this Agreement.

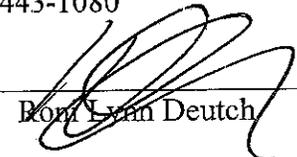
8. If a court of competent jurisdiction declares any provision of this Agreement invalid or determines that any of the provisions encompassed by this Agreement are unconstitutional, then any such provisions so effected will become void, but the remainder of the Agreement shall remain in place.

9. The parties agree that this Agreement shall be approved by the Supreme Court of the State of New York.

Dated: New York, New York
January 31, 2007

IN WITNESS WHEREOF, we have hereunto set our hands:

RONI LYNN DEUTCH d/b/a
LAW OFFICES OF RONI LYNN DEUTCH
4815 Watt Avenue
North Highlands CA 95660
(916) 443-1080

By: 
Roni Lynn Deutch

Date: 1/31/07

JONATHAN MINTZ, Commissioner
NEW YORK CITY DEPARTMENT
OF CONSUMER AFFAIRS
42 Broadway
New York NY 10004
(212) 487-4401

By: _____
Jonathan Mintz

Date: _____

CITY OF NEW YORK
CORPORATION COUNSEL

By: _____

Date: _____

So Ordered:

Herman Cahn, J.S.C

Date: _____

9. The parties agree that this Agreement shall be approved by the Supreme Court of the State of New York.

Dated: New York, New York
January 31, 2007

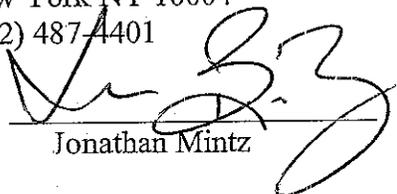
IN WITNESS WHEREOF, we have hereunto set our hands:

RONI LYNN DEUTCH d/b/a
LAW OFFICES OF RONI LYNN DEUTCH
4815 Watt Avenue
North Highlands CA 95660
(916) 443-1080

By: _____
Roni Lynn Deutch

Date: _____

JONATHAN MINTZ, Commissioner
NEW YORK CITY DEPARTMENT
OF CONSUMER AFFAIRS
42 Broadway
New York NY 10004
(212) 487-4401

By: 
Jonathan Mintz

Date: 1.31.07

CITY OF NEW YORK
CORPORATION COUNSEL

By: _____

Date: _____

So Ordered:

Herman Cahn, J.S.C

Date: _____

9. The parties agree that this Agreement shall be approved by the Supreme Court of the State of New York.

Dated: New York, New York
January 31, 2007

IN WITNESS WHEREOF, we have hereunto set our hands:

RONI LYNN DEUTCH d/b/a
LAW OFFICES OF RONI LYNN DEUTCH
4815 Watt Avenue
North Highlands CA 95660
(916) 443-1080

By: _____
Roni Lynn Deutch

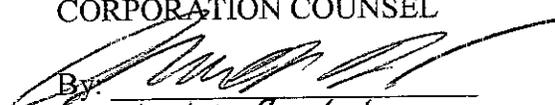
Date: _____

JONATHAN MINTZ, Commissioner
NEW YORK CITY DEPARTMENT
OF CONSUMER AFFAIRS
42 Broadway
New York NY 10004
(212) 487-4401

By: _____
Jonathan Mintz

Date: _____

CITY OF NEW YORK
CORPORATION COUNSEL

By: 
Mark W. Ruschenborn
Assistant Corporation Counsel

Date: 31 January 2007

So Ordered:

Herman Cahn, J.S.C

Date: _____

APPENDIX 1
NOTICE LETTERS

Letter from LORLD on LORLD Letterhead

Dear _____,

Re: **Mintz et al. v. Roni Lynn Deutch,**
New York State Supreme Court - Index No. 05-403215

I am writing to you because you retained my law firm to represent you before the Internal Revenue Service ("IRS") and/or The New York State Department of Taxation and Finance ("Dept. of Taxation") between January 1, 2003 and September 30, 2005 and because, for at least some portion of the time that my law firm represented you in that matter, you were a resident of New York City. In September 2005, the Department of Consumer Affairs of the City of New York filed a lawsuit in the New York State Supreme Court against my law firm that alleged that some statements in my television commercials violated the New York City consumer protection laws. I want you to know that I have settled this lawsuit with the Department of Consumer Affairs without any admission of wrongdoing.

As part of the terms of the settlement, the parties have agreed to notify certain former clients of my office, so that they may submit a claim for a possible refund of legal fees. Enclosed is a letter from the Department of Consumer Affairs that will give you more information on how you may submit a claim for a refund from the Department of Consumer Affairs. If you have more questions concerning this settlement, you may contact John P. Smyth, (212) 487-1054 at the New York City Department of Consumer Affairs, 42 Broadway, 9th Floor, New York NY 10004.

Please know that I did not give your name, address, or any details of your IRS matter to the Department of Consumer Affairs. I have kept your information strictly confidential.

Thank you for your attention in this matter.

Very Truly Yours,

Roni Lynn Deutch

APPENDIX 2
NOTICE LETTERS



**IMPORTANT INFORMATION CONCERNING A REFUND
TO WHICH YOU MAY BE ENTITLED.**

THIS INFORMATION IS TIME-SENSITIVE.

DO NOT DELAY READING THIS LETTER.

The New York City
Department of
Consumer Affairs
42 Broadway, 9th Floor
New York, NY
10004-1716

Jonathan Mintz
Commissioner

John P. Smyth
Senior Counsel
212 487-1054
212 487-4390 Fax

Dear Former Client of the Law Offices of Roni Lynn Deutch:

At some point during the period between January 1, 2003 and September 30, 2005, you retained the Law Offices of Roni Lynn Deutch ("Roni Lynn Deutch") to handle a matter on your behalf with the Internal Revenue Service ("IRS") and/or The New York State Department of Taxation and Finance ("Dept. of Taxation"). As you may know, in September 2005, the Department of Consumer Affairs of the City of New York ("DCA") filed a complaint in New York State Supreme Court, alleging violations of the New York City Consumer Protection Law based on certain statements made in Roni Lynn Deutch's television commercials. As a result of the lawsuit, *Mintz et al. v. Roni Lynn Deutch*, Index No. 05-403215 (Sup. Ct. N.Y. County), Roni Lynn Deutch has entered a settlement agreement without any admission of wrongdoing, and as part of the terms of the settlement agreement, the parties have agreed to notify certain of Roni Lynn Deutch's former clients of this settlement so that they may submit claims for possible refund of legal fees.

Roni Lynn Deutch has agreed to pay \$300,000.00 (three hundred thousand dollars), \$200,000.00 (two hundred thousand dollars) of which will be used to pay restitution claims submitted to DCA by Roni Lynn Deutch's former clients. A copy of the settlement agreement will be provided upon request.

If you wish to submit a claim for a refund of legal fees paid to Roni Lynn Deutch you must satisfy the following conditions and requirements:

1. You must be a former client of the Law Offices of Roni Lynn Deutch, and have been represented by Roni Lynn Deutch during some portion of the period January 1, 2003 through September 30, 2005.
2. You must have been a resident of New York City at a time you were represented by Roni Lynn Deutch during some portion of the period January 1, 2003 through September 30, 2005.
3. You must provide proof of payment of the legal fees you wish to have refunded.

4. You must submit your claim, in writing, to the undersigned within Sixty (60) days after the mailing date of this letter.

If you wish to submit a claim for a refund of the fees paid to Roni Lynn Deutch, you should submit your claim, along with copies of any supporting documents, by filling out the attached Claim Form and mailing it to the following address:

John P. Smyth
Senior Counsel
New York City Department
of Consumer Affairs
42 Broadway, 9th Floor
New York NY 10004.

Please Note: Any Client of Roni Lynn Deutch who submits a claim to DCA shall be required to sign the enclosed Release of Claims, **before a Notary Public**, for the refund of legal fees paid to Roni Lynn Deutch prior to obtaining any restitution from DCA. It will expedite transmission of any money due to you if you would submit the signed release with your claim form. A copy of your claim will be submitted to Roni Lynn Deutch for review of the facts of the case, and Roni Lynn Deutch will be given an opportunity to contest the claim, however, DCA shall determine any amounts to be paid to claimants. The Release of Claims shall be held in escrow by DCA until the amount of restitution is determined. The New York State Supreme Court shall be the final arbiter of any disputes over qualification for restitution between the parties to the settlement agreement.

If you have any questions concerning this matter, you may contact John P. Smyth at (212) 487-1054.

Very truly yours,

John P. Smyth
Senior Counsel

APPENDIX 3
CLAIM FORM



Re: **Mintz et al. v. Roni Lynn Deutch, Index No. 05-403215**

Date: _____

Name: _____

Address: _____

Telephone No : _____

E-mail address: _____

Date you hired Roni Lynn Deutch: _____

New York City Address at the time you were represented by Roni Lynn Deutch:

Amount of legal fees paid to Roni Lynn Deutch: \$ _____ (You must submit proof of payment of the legal fees paid to Roni Lynn Deutch with this Claim Form).

Reason for hiring Roni Lynn Deutch (Example: to complete an Offer in Compromise.):

What were the results of Roni Lynn Deutch's representation of your interests?

Return this Claim Form along with the proof of legal fees paid to:

John P. Smyth
Senior Counsel
New York Department of Consumer Affairs
42 Broadway, 9th Floor
New York NY 10004

The New York City
Department of
Consumer Affairs
42 Broadway
New York, NY
10004-1716

Jonathan Mintz
Commissioner

John P. Smyth
Senior Counsel
212-487-1054
212-487-4390 (Fax)

APPENDIX 4

General Release

To all to whom these Presents shall come or may Concern, Know That

_____, as RELEASOR, in consideration of the sum of \$ _____, received from The New York City Department of Consumer Affairs, as part of the settlement of *Mintz et al. v Roni Lynn Deutch*, Index No. 05-403215 (N.Y. Sup. Ct.), representing restitution of legal fees paid by the RELEASOR to the Law Offices of Roni Lynn Deutch and Roni Lynn Deutch as RELEASEE, receipt whereof is hereby acknowledged, releases and discharges the Law Offices of Roni Lynn Deutch and Roni Lynn Deutch as follows:

The RELEASEE, RELEASEE'S heirs, executors, administrators, successors and assigns from all actions, causes of action, suits, debts, dues, sums of money, accounts, reckoning, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, variances, trespasses, damages, judgments, extents, executions, claims, and demands whatsoever, in law, admiralty or equity, which against the RELEASEE, the RELEASOR, RELEASOR'S heirs, executors, administrators, successors, assigns, directors, officers, employees, attorneys, insurers, or agents, whether known or unknown, asserted or unasserted, ever had, now has or hereafter can, shall or may have, relating to any conduct, act or omission which was or could have been alleged for the refund of legal fees paid to the RELEASEE by the RELEASOR during the period of January 1, 2003 and September 30, 2005.

The words "RELEASOR" and "RELEASEE" include all releasors and all releasees under this RELEASE.

This RELEASE may not be changed orally.

In Witness Whereof, the RELEASOR has hereunto set RELEASOR'S hand on the

____ day of _____, 2007.

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

On _____, 2007 before me, the undersigned personally appeared _____, personally know to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed on the within instrument and acknowledged to be that he/she/they executed the same in his/her/their capacity(ies), and that his/her/their signature(s) on the instrument, the individual(s) or the person upon behalf of which the individual(s) acted, executed this
RELEASE

Sworn to before me on this ____
day of _____, 2007

Notary Public

APPENDIX 5

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

JONATHAN MINTZ, Commissioner of the
Department of Consumer Affairs of the City
of New York, and the CITY OF NEW YORK,

Plaintiffs,

-against-

RONI LYNN DEUTCH, d/b/a
LAW OFFICES OF RONI LYNN DEUTCH,

Defendant.

Index No. 05-403215

STIPULATION OF DISCONTINUANCE WITH PREJUDICE

WHEREAS no party is an infant, incompetent person for whom a committee has been appointed, or conservatee and no person not a party has an interest in the subject matter of the action,

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned attorneys for Jonathan Mintz, Commissioner of the Department of Consumer Affairs of the City of New York, and the City of New York, and Roni Lynn Deutch d/b/a/ Law Offices of Roni Lynn Deutch that the above-captioned action, having been compromised and settled, is discontinued with prejudice.

IT IS FURTHER STIPULATED AND AGREED that this discontinuance is to be without costs or disbursements against either party.

IT IS FURTHER STIPULATED AND AGREED that an order to the above effect may be entered without further notice to either party.

Dated: New York, New York
January ____, 2007

By: _____


New York City Department of Consumer
Affairs
42 Broadway
New York, New York 10004
(212) 487-4401
*Attorneys for Jonathan Mintz,
Commissioner of the Department of
Consumer Affairs of the City of New York,
and the City of New York*

KING & SPALDING LLP

By: _____

Keith E. Sharkin

1185 Avenue of the Americas
New York, New York 10036
(212) 556-2100
*Attorneys for Defendant Roni Lynn Deutch
d/b/a Law Offices of Roni Lynn Deutch*

SO ORDERED:

Herman Cahn, J.S.C.

Date: _____

Index No. 05-403215

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

JONATHAN MINTZ, COMMISSIONER OF THE NEW YORK CITY
DEPARTMENT OF CONSUMER AFFAIRS, and THE CITY OF NEW
YORK,

Plaintiff,

-against-

RONI LYNN DEUTCH d/b/a

THE LAW OFFICES OF RONI LYNN DEUTCH,

Defendant.

SETTLEMENT AGREEMENT

JOHN P. SMYTH
*Senior Counsel for the New York City Department of Consumer Affairs
Attorney for PLAINTIFFS
New York City Department of Consumer Affairs
42 Broadway, 9th Floor
New York NY 10004
Tel: (212)487-1054*

Due and timely service is hereby admitted

New York, NY , 200 ..

..... Esq

Attorney for