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 and  
 ARTHUR W. TIFFORD, ESQ.  
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UNITED STATES DISTRICT COURT  
 FOR THE SOUTHERN DISTRICT OF NEW YORK  
**CASE NO. 04cv02322 GEL**

-----X  
 U.S. SECURITIES AND EXCHANGE COMMISSION :  
 :  
 Plaintiff, :  
 :  
 v. :  
 :  
 UNIVERSAL EXPRESS, INC., RICHARD A. :  
 ALTOMARE, CHRIS G. GUNDERSON, MARK :  
 S. HEUHAUS, GEORGE J. SANDHU, SPIGA, :  
 LTD., AND TARUN MENDIRATTA, :  
 :  
 Defendants, :  
 -----X


**DEFENDANT, RICHARD A. ALTOMARE'S  
 NOTICE OF APPEAL FROM ORDER ENTERED  
 APRIL 18, 2008**

NOTICE IS HEREBY GIVEN that Defendant, RICHARD A.  
 ALTOMARE, herein appeals to United States Court of Appeals  
 for the Second Circuit from that certain Opinion and Order,  
 entered in this action on the April 18, 2008, the Honorable

Gerald E. Lynch, presiding finding Mr. Altomare in contempt and ordering him incarcerated until payment in full of \$1,702,098 within 14 days. (D.E. 311) A copy of the Opinion and Order is attached as Exhibit "A."

Respectfully submitted,

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BY   
ARTHUR W. TIFFORD  
(NY ID-011481)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the above and foregoing Notice of Appeal was electronically filed and mailed, postage prepaid, in an authorized depository for United States mail matter and e-mailed this 5<sup>th</sup> day of May, 2008 to:

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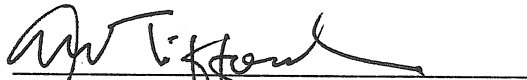
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