New Exhibit 4



September 11, 2007

Barbara and Richard Altomare

Dear Barbara,

Re Project: 7.00ct Yellow Fancy Diamond Ring

Just a friendly reminder that you have 1 overdue invoice(s), with an overdue balance of \$65,000.00. If you have any questions about the amount you owe, please give us a call and we'll be happy to discuss it. If you've already sent your payment, please disregard this reminder.

We appreciate your continuing business, and we look forward to hearing from you shortly.

Sincerely,

Simon Dahan Les Bijoux, LLC