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BY FACSIMILE

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Hon. George B. Daniels
United States District Judge
Southern District of New York
United States Courthouse
500 Pearl Street, Room 630
New York, New York 10007

RE: *In re: Kollel Mateh Efraim, LLC, Case No. 07cv3407 (GBD)*

Dear Judge Daniels:

We are counsel for Appellee Helen-May Holdings, LLC (the "Appellee") in this case. We write in opposition to the Debtor/Appellant's September 7, 2007, letter request for an extension of the deadlines set forth in the Court's August 8, 2007 Second Amended Scheduling Order.

Firstly, the Court has already extended the filing deadlines twice before, giving the Debtor/Appellant nearly six months from the date of the Notice of Appeal to file its appeal. Thus, this request for a third extension is extraordinary relief which should be granted only for exceptional circumstances. The fact that counsel failed to manage its schedule is not an exceptional circumstance.

Moreover, the Debtor/Appellant's request for an extension should be denied notwithstanding its filing a Motion to Dismiss the bankruptcy case since the Appellee plans on opposing the motion. If anything, it merely demonstrates that the Debtor/Appellant does not seriously intend on pursuing its appellate rights but is merely seeking to keep its appellate rights afloat without any serious effort. That, however, constitutes an abuse of process and should not be countenanced by this Court.

Finally, the Bankruptcy Court, by Order dated April 25, 2007, ordered the Debtor/Appellant to pay to the Appellee accrued adequate protection arrears in the amount \$284,613.00 and monthly protection payments of \$13,553.00 to commence on July 1, 2007. Debtor/Appellant has admittedly violated the Order by failing to make the accrued adequate protection or the monthly protection payments on a monthly basis.

In a similar request for an extension, Judge Bernstein had conditioned an extension on payment of adequate protection. (A Copy of said conditional extension order is included herewith.) The Bankruptcy Court did so in recognition that only litigants who comply with court orders are entitled to receive courtesies. The Debtor/Appellant pleads that, although it was able to pay the adequate protection to procure that adjournment, it cannot do so now. However, as demonstrated by the August 2007 payment (conveniently made by a third party entity), the Debtor/Appellant does have the resources to make the adequate protection payments to suit its own needs. Here, this Debtor, while in flagrant violation of court orders and its basic rights and responsibilities as a Debtor-in-possession, nevertheless asks this Court to afford it extraordinary relief. This is inappropriate.

Respectfully,

s/David Carlebach

David Carlebach

cc: Scott Krinsky, Esq. (by facsimile)