

EXHIBIT 28

Microsoft Outlook

From: Terlien, Judith AMS
Sent: Tuesday, February 26, 2002 3:41 AM
To: Pantophlet, Sherryl AMS
Cc: Nicholls, Peter AMS
Subject: RE: FAIRFIELD SENTRY LIMITED/USD 2171.00/Payment from October 30th, 2001

Hi Sherryl,

I don't have any additional account numbers, it is for the account of Dresdner Latin

Can you give them my contact details so they can get in touch with me directly 31 20 5722 112

Thanks,
Judith

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

From: Pantophlet, Sherryl AMS
Sent: Monday, February 25, 2002 11:29 AM
To: Terlien, Judith AMS
Cc: Nicholls, Peter AMS
Subject: RE: FAIRFIELD SENTRY LIMITED/USD 2171.00/Payment from October 30th, 2001
Importance: High

Hi Judith,

The info. you gave is not sufficient.

They are also requesting:

- Valid name and account number of Bnf.
- and a ref. name and numer
- and a competent Dept.

Please advise.

Sherryl

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

From: Terlien, Judith AMS
Sent: Friday, February 22, 2002 10:43 PM
To: Pantophlet, Sherryl AMS
Cc: Nicholls, Peter AMS
Subject: RE: FAIRFIELD SENTRY LIMITED/USD 2171.00/Payment from October 30th, 2001

Hi Sherryl,

Please advise them that this is payment of the 3rd quarter performance fee earned on their positions in
Fairfield Sentry Limited

Thanks,
Judith

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

From: Pantophlet, Sherryl AMS
Sent: Friday, February 22, 2002 5:10 PM
To: Terlien, Judith AMS
Cc: Nicholls, Peter AMS
Subject: FAIRFIELD SENTRY LIMITED/USD 2171.00/Payment from October 30th, 2001
Importance: High

Hi Judith,

We have received a swift message from our Correspondent Bank HSBC explaining us of a Payment which was done on October 30th, 2001

This is how your Payment was formulated:

CORRESPONDENT BANK :	DRESDNER BANK AG
SWIFT ADDRESS:	NEW YORK USA
IN FAVOUR OF:	DRESUS33
SWIFT ADDRESS:	DRESDNER BANK LATEINAMERIKA AG
ACCOUNT NUMBER :	HAMBURG, GERMANY
REFERENCE:	DRESDEHL
	5300/04
	QUARTERLY FEE FAIRFIELD SENTRY LIMITED

Dresdner bank Lateinamerika AG, are advisng us that they cannot apply these funds, as name and account number is unknown.

Please let me know if you have more info.

Regards,

Sherryl