

## 7. Villanelle For Our Time

*Words by Frank Scott (1899-1985)*

*Music by Leonard Cohen*

From bitter searching of the heart,  
Quickened with passion and with pain  
We rise to play a greater part.  
This is the faith from which we start:  
Men shall know commonwealth again  
From bitter searching of the heart.  
We loved the easy and the smart,  
But now, with keener hand and brain,  
We rise to play a greater part.  
The lesser loyalties depart,  
And neither race nor creed remain  
From bitter searching of the heart.  
Not steering by the venal chart  
That tricked the mass for private gain,  
We rise to play a greater part.  
Reshaping narrow law and art  
Whose symbols are the millions slain,  
From bitter searching of the heart  
We rise to play a greater part.

*Produced by Leanne Ungar*

*Vocals: Leonard Cohen*

*Background vocals arranged  
and sung by Anjani Thomas*

© 2004 Old Ideas LLC (BMI) and  
Estate of F.R. Scott

---

## 8. There For You

*Words and music by Leonard Cohen  
and Sharon Robinson*

When it all went down  
And the pain came through

I get it now  
I was there for you  
Don't ask me how  
I know it's true  
I get it now  
I was there for you  
I make my plans  
Like I always do  
But when I look back  
I was there for you  
I walk the streets  
Like I used to do  
And I freeze with fear  
But I'm there for you  
I see my life  
In full review  
It was never me  
It was always you  
You sent me here  
You sent me there  
Breaking things  
I can't repair  
Making objects  
Out of thoughts  
Making more  
By thinking not  
Eating food  
And drinking wine  
A body that  
I thought was mine  
Dressed as Arab  
Dressed as Jew  
O mask of iron  
I was there for you  
Moods of glory  
Moods so foul  
The world comes through  
A bloody towel  
And death is old  
But it's always new  
I freeze with fear  
And I'm there for you  
I see it clear  
I always knew  
It was never me  
I was there for you  
I was there for you

My darling one  
And by your law  
It all was done

*Produced, arranged and  
performed by Sharon Robinson  
Vocals: Leonard Coben  
Background vocals: Sharon Robinson*

© 2004 Old Ideas LLC (BMI) and  
Sharon Robinson Songs (ASCAP)

---

## 9. Dear Heather

*Words and music by Leonard Coben*

Dear Heather  
Please walk by me again  
With a drink in your hand  
And your legs all white  
From the winter

*Produced by Leanne Ungar  
Arranged and performed by Leonard Coben  
Background vocals arranged and  
sung by Anjani Thomas  
Trumpet: Sarah Kramer*

© 2004 Old Ideas LLC (BMI)

## 10. Nightingale

*Dedicated to Carl Anderson (1945-2004)  
Words and music by Leonard Coben  
and Anjani Thomas*

I built my house beside the wood  
So I could hear you singing  
And it was sweet and it was good  
And love was all beginning

Fare thee well my nightingale  
'Twas long ago I found you  
Now all your songs of beauty fail  
The forest closes 'round you  
The sun goes down behind a veil  
'Tis now that you would call me  
So rest in peace my nightingale  
Beneath your branch of holly  
Fare thee well my nightingale  
I lived but to be near you  
Tho' you are singing somewhere still  
I can no longer hear you

*Produced by Anjani Thomas and Ed Sanders*  
*Arranged by Anjani Thomas*  
*Vocals, guitar and Jew's harp: Leonard Cohen*  
*Vocals and piano: Anjani Thomas*  
*Bass: Stan Sargent*  
*Drums: Johnny Friday*

© 2004 Old Ideas LLC (BMI) and  
Little Fountain Music (BMI)

---

## 11. To A Teacher

*Dedicated to A. M. Klein (1909-1972)*  
*Words and music by Leonard Cohen*  
*(words from Spice-Box of the Earth)*

Hurt once and for all into silence.  
A long pain ending without a song to prove it.  
Who could stand beside you so close to Eden,  
When you glinted in every eye the held-high  
razor, shivering every ram and son?  
And now the silent loony bin, where  
The shadows live in the rafters like  
Day-weary bats,  
Until the turning mind, a radar signal,  
lures them to exaggerate  
Mountain-size on the white stone wall  
Your tiny limp.  
How can I leave you in such a house?  
Are there no more saints and wizards

to praise their ways with pupils,  
No more evil to stun with the slap  
of a wet red tongue?  
Did you confuse the Messiah in a mirror  
and rest because he had finally come?  
Let me cry Help beside you, Teacher.  
I have entered under this dark roof  
As fearlessly as an honoured son  
Enters his father's house.

*Produced by Leanne Ungar  
Arranged and performed by Leonard Cohen*

© 2004 Old Ideas LLC (BMI)

---

## 12. The Faith

*(Based on a Québécois folk song)  
Words and music by Leonard Cohen*

The sea so deep and blind  
The sun, the wild regret  
The club, the wheel, the mind,  
O love, aren't you tired yet?  
The club, the wheel, the mind  
O love, aren't you tired yet?  
The blood, the soil, the faith  
These words you can't forget  
Your vow, your holy place  
O love, aren't you tired yet?  
The blood, the soil, the faith  
O love, aren't you tired yet?  
A cross on every hill  
A star, a minaret  
So many graves to fill  
O love, aren't you tired yet?  
So many graves to fill  
O love, aren't you tired yet?  
The sea so deep and blind  
Where still the sun must set  
And time itself unwind  
O love, aren't you tired yet?  
And time itself unwind

O love, aren't you tired yet?

*Produced by Leanne Ungar and Henry Lewy*

*Vocals: Leonard Cohen.*

*Background vocals arranged and*

*sung by Anjani Thomas*

*Violin: Raffi Hakopian*

*Oud: John Bilezikjian*

*Piano: Bill Ginn*

*Bass: Roscoe Beck*

*Flute: Paul Ostermayer*

*Guitar: Mitch Watkins*

*Accordion: Garth Hudson*

*String arrangements: Jeremy Lubbock*

© 2004 Old Ideas LLC (BMI)

---

## *Tennessee Waltz*

*Written by Redd Stewart and Pee Wee King*

*For more info visit [www.reddstewart.com](http://www.reddstewart.com)*

*Additional verse: Leonard Cohen*

*I was dancing with my darlin'  
to the Tennessee Waltz  
When an old friend I happened to see  
Introduced him to my loved one  
and while they were waltzing  
My friend stole my sweetheart from me.  
I remember the night and the Tennessee Waltz  
Now I know just how much I have lost  
Yes I lost my little darlin'  
The night they were playing  
The beautiful Tennessee Waltz  
She comes dancing through the darkness  
To the Tennessee Waltz  
And I feel like I'm falling apart  
And it's stronger than drink  
And it's deeper than sorrow  
This darkness she's left in my heart.*

*Produced by Leonard Cohen (1985)*

*Vocals: Leonard Cohen*  
*Piano, vocals: Anjani Thomas*  
*Electric guitar, vocals: Mitch Watkins*  
*Steel guitar, vocals: Ron Getman*  
*Bass, vocals: John Crowder*  
*Drums: Richard Crooks*

© 1948 Sony / ATV Acuff Rose Music (BMI)

## OLD IDEAS, LLC – COPYRIGHTS

## COPYRIGHT OFFICE

#	Name (NALL) <	Full Title	Copyright Number	Date
<input type="checkbox"/> [1]	Old Ideas, LLC	<u>Across the Burning Street.</u>	TX0007305302	2008
<input type="checkbox"/> [2]	Old Ideas LLC	<u>Amen.</u>	PA0001787887	2012
<input type="checkbox"/> [3]	Old Ideas LLC	<u>Anyhow.</u>	PA0001787882	2012
<input type="checkbox"/> [4]	Old Ideas, LLC	<u>Asleep at last.</u>	VA0001412185	2007
<input type="checkbox"/> [5]	Old Ideas, LLC	<u>Back in Montreal.</u>	VA0001412186	2007
<input type="checkbox"/> [6]	Old Ideas LLC	<u>Banjo.</u>	PA0001787876	2012
<input type="checkbox"/> [7]	Old Ideas, LLC	<u>Bath.</u>	VA0001412198	2007
<input type="checkbox"/> [8]	Old Ideas, LLC	<u>Because of ....</u>	PA0001364952	2004
<input type="checkbox"/> [9]	Old Ideas, LLC	<u>Bed.</u>	VA0001412208	2007
<input type="checkbox"/> [10]	Old Ideas, LLC	<u>Blessing Over Intertwined Hearts.</u>	VA0001640905	2007
<input type="checkbox"/> [11]	Old Ideas, LLC	<u>Blue alert.</u>	PA0001331298	2006
<input type="checkbox"/> [12]	Old Ideas, LLC	<u>Canadian sea.</u>	VA0001412209	2007
<input type="checkbox"/> [13]	Old Ideas LLC	<u>Come Healing.</u>	PA0001787893	2012
<input type="checkbox"/> [14]	Old Ideas, LLC	<u>Corner of the room.</u>	VA0001412187	2007
<input type="checkbox"/> [15]	Old Ideas LLC	<u>Crazy to Love You.</u>	PA0001787934	2012
<input type="checkbox"/> [16]	Old Ideas, LLC	<u>Crazy to love you.</u>	PA0001331306	2006
<input type="checkbox"/> [17]	Old Ideas LLC	<u>Darkness.</u>	PA0001787917	2012
<input type="checkbox"/>	Old Ideas,	<u>Dear Heather.</u>	VA0001412184	2007



[18]	LLC			
[19]	Old Ideas, LLC	<u>Dear Heather.</u>	PA0001364956	2004
[20]	Old Ideas, LLC	<u>Dear Roshi.</u>	VA0001412183	2007
[21]	Old Ideas, LLC	<u>Deeply familiar.</u>	VA0001412182	2007
[22]	Old Ideas LLC	<u>Different Sides.</u>	PA0001787890	2012
[23]	Old Ideas, LLC	<u>Dream of the fallen shechina.</u>	VA0001412180	2007
[24]	Old Ideas, LLC	<u>End of the day.</u>	VA0001412193	2007
[25]	Old Ideas, LLC	<u>Faith.</u>	PA0001364959	2004
[26]	Old Ideas, LLC	<u>First snow.</u>	VA0001412181	2007
[27]	Old Ideas, LLC	<u>Future.</u>	VA0001640894	1992
[28]	Old Ideas, LLC	<u>Go no more a-roving.</u>	PA0001364951	2004
[29]	Old Ideas LLC	<u>Going Home.</u>	PA0001787923	2012
[30]	Old Ideas, LLC	<u>Golden gate.</u>	PA0001331300	2006
[31]	Old Ideas, LLC	<u>Good Greek coffee.</u>	VA0001412211	2007
[32]	Old Ideas, LLC	<u>Grecian woman.</u>	VA0001412213	2007
[33]	Old Ideas, LLC	<u>Grecian woman study.</u>	VA0001412226	2007
[34]	Old Ideas, LLC	<u>Green chair.</u>	VA0001412219	2007
[35]	Old Ideas, LLC	<u>Half the perfect world.</u>	PA0001331301	2006
[36]	Old Ideas, LLC	<u>Hat.</u>	VA0001412212	2007

<input type="checkbox"/> [ 37 ]	Old Ideas, LLC	<u>He was kind.</u>	VA0001412220	2007
<input type="checkbox"/> [ 38 ]	Old Ideas, LLC	<u>Her hand in sand : no. 1.</u>	VA0001412221	2007
<input type="checkbox"/> [ 39 ]	Old Ideas, LLC	<u>Her hand in sand : no. 2.</u>	VA0001412207	2007
<input type="checkbox"/> [ 40 ]	Old Ideas, LLC	<u>House in winter.</u>	VA0001412216	2007
<input type="checkbox"/> [ 41 ]	Old Ideas, LLC	<u>Hydra table : no. 1.</u>	VA0001412217	2007
<input type="checkbox"/> [ 42 ]	Old Ideas, LLC	<u>Hydra table : no. 2.</u>	VA0001412225	2007
<input type="checkbox"/> [ 43 ]	Old Ideas, LLC	<u>Inner sweetness.</u>	VA0001412194	2007
<input type="checkbox"/> [ 44 ]	Old Ideas, LLC	<u>Innermost door.</u>	PA0001331299	2006
<input type="checkbox"/> [ 45 ]	Old Ideas, LLC	<u>It was the hat.</u>	VA0001412223	2007
<input type="checkbox"/> [ 46 ]	Old Ideas, LLC	<u>Just to have been.</u>	VA0001412224	2007
<input type="checkbox"/> [ 47 ]	Old Ideas, LLC	<u>Leonard Cohen World Tour MMVIII- MMIX.</u>	VA0001640895	2008
<input type="checkbox"/> [ 48 ]	Old Ideas, LLC	<u>Letters.</u>	PA0001249190	2004
<input type="checkbox"/> [ 49 ]	Old Ideas, LLC	<u>Little bird.</u>	VA0001412179	2007
<input type="checkbox"/> [ 50 ]	Old Ideas, LLC	<u>Living poet.</u>		
<input type="checkbox"/> [ 51 ]	Old Ideas, LLC	<u>Lost spectacles.</u>	VA0001412218	2007
<input type="checkbox"/> [ 52 ]	Old Ideas LLC	<u>Lullaby.</u>	PA0001787865	2012
<input type="checkbox"/> [ 53 ]	Old Ideas, LLC	<u>Marianne 1960.</u>	VA0001412222	2007
<input type="checkbox"/> [ 54 ]	Old Ideas, LLC	<u>Mist.</u>	PA0001331305	2006
<input type="checkbox"/> [ 55 ]	Old Ideas, LLC	<u>Montreal visitor : no. 1.</u>	VA0001412214	2007

[56]	Old Ideas, LLC	<u>Montreal visitor : no. 2.</u>	VA0001412215	2007
[57]	Old Ideas, LLC	<u>Montreal woman : no. 1.</u>	VA0001412191	2007
[58]	Old Ideas, LLC	<u>Montreal woman : no. 2.</u>	VA0001412192	2007
[59]	Old Ideas, LLC	<u>Morning glory.</u>	PA0001364954	2004
[60]	Old Ideas, LLC	<u>Much hangs down.</u>	VA0001412190	2007
[61]	Old Ideas, LLC	<u>My first wife.</u>	VA0001412189	2007
[62]	Old Ideas, LLC	<u>Never got to love you.</u>	PA0001331304	2006
[63]	Old Ideas, LLC	<u>Nightingale.</u>	PA0001331302	2006
[64]	Old Ideas, LLC	<u>Nightingale.</u>	PA0001364957	2004
[65]	Old Ideas, LLC	<u>No one after you.</u>	PA0001331303	2006
[66]	Old Ideas, LLC	<u>On that day.</u>	PA0001364955	2004
[67]	Old Ideas, LLC	<u>One little guy.</u>	VA0001412188	2007
[68]	Old Ideas, LLC	<u>One more thing.</u>	VA0001412203	2007
[69]	Old Ideas, LLC	<u>Only one thing.</u>	VA0001412201	2007
[70]	Old Ideas, LLC	<u>Parc du Portugal.</u>	VA0001412202	2007
[71]	Old Ideas, LLC	<u>Parc du Portugal with verse.</u>	VA0001412204	2007
[72]	Old Ideas, LLC	<u>Paris again.</u>	VA0001412205	2007
[73]	Old Ideas, LLC	<u>Popular Problems.</u>	SR0000758641	2014
[74]	Old Ideas, LLC	<u>Purity of Dominique.</u>	VA0001412200	2007

[ 75 ]	Old Ideas, LLC	<u>Red guitar.</u>	VA0001412199	2007
[ 76 ]	Old Ideas, LLC	<u>Refused to ask.</u>	VA0001412195	2007
[ 77 ]	Old Ideas, LLC	<u>Seriousness of Dominique.</u>	VA0001412206	2007
[ 78 ]	Old Ideas LLC	<u>Show Me The Place.</u>	PA0001787880	2012
[ 79 ]	Old Ideas, LLC	<u>Still looking.</u>	VA0001412197	2007
[ 80 ]	Old Ideas, LLC	<u>Strong standing woman.</u>	VA0001412196	2007
[ 81 ]	Old Ideas, LLC	<u>Sunlit woman.</u>	VA0001412210	2007
[ 82 ]	Old Ideas, LLC	<u>Thanks for the dance.</u>	PA0001331307	2006
[ 83 ]	Old Ideas, LLC	<u>There for you.</u>	PA0001249191	2004
[ 84 ]	Old Ideas, LLC	<u>They gave me a medal.</u>	VA0001412177	2007
[ 85 ]	Old Ideas, LLC	<u>To a teacher.</u>	PA0001364958	2004
[ 86 ]	Old Ideas, LLC	<u>Undertow.</u>	PA0001364953	2004
[ 87 ]	Old Ideas, LLC	<u>Vibrant but dead.</u>	VA0001412243	2007
[ 88 ]	Old Ideas, LLC	<u>Watching you think.</u>	VA0001412244	2007
[ 89 ]	Old Ideas, LLC	<u>Woman and horse.</u>	VA0001412241	2007
[ 90 ]	Old Ideas, LLC	<u>Woman in rays.</u>	VA0001412242	2007

**Appendix D:  
Fraudulent Misrepresentations Schedule**

## APPENDIX D

## SCHEDULE OF FRAUDULENT MISREPRESENTATIONS

Identity of Individual Who Made Misrepresentation	Date	Place
Leonard Cohen	03/17/99	Los Angeles

**Specific False Misrepresentation:**

On and before this date, Leonard Cohen agreed to and did compensate Kelley Lynch with a 15% stock ownership interest in Blue Mist Touring Company, Inc. Previously, Cohen was the sole shareholder. Kelley Lynch and Leonard Cohen discussed the fact that her compensation agreement was 15% commission (against all gross income) for her services as personal manager; and 15% interest in all intellectual property for other services. At no time was Lynch, Cohen's business manager or financial/investment adviser. She also did not provide legal advice or oversee legal, accounting, investment, corporate, or tax advice or handle any of these types of issues. Cohen and Lynch discussed the fact that he had irrevocably assigned and transferred intellectual property to Blue Mist Touring and planned to transfer all IP into this entity. They agreed that Lynch would have a 15% formal ownership interest in the entity. Leonard Cohen then dictated the following language which his lawyer, Richard Westin, incorporated into the minutes: "as compensation for her services to the corporation, with great gratitude for her efforts." Lynch oversaw Leonard Cohen's music and literary rights worldwide. His agreements were, unlike many artists made in individual territories. His literary works also involved translations into foreign languages. Lynch handled many other matters for Cohen – both personal and business – and he explicitly informed her that he wanted to ensure that she was properly and fully compensated. Leonard Cohen's lawyer, Richard Westin, was then directed by Cohen to prepare the minutes, issue stock to Lynch, and to handle all matters related to Lynch's compensation. Cohen and Lynch's understanding was that his representatives would handle all corporate records and accounting matters. During Lynch's 2012 Trial, Cohen testified that his representatives did in fact handle those matters. Leonard Cohen clearly had no intention of compensating Lynch with a share of this entity. She was fraudulently induced and, based on misrepresentations that Cohen understood were false, ultimately defrauded. The non-revocable assignments to Blue Mist Touring Company, Inc. are attached as exhibits and incorporated into the Complaint.

Leonard Cohen also repeatedly informed Lynch that, while he and LC Investments, LLC, collected royalty income for assets owned by

Blue Mist Touring Company, Inc., he understood that the income belonged to the corporation and Lynch was entitled to 15%. Leonard Cohen clearly understood that his statements were false and he intended to defraud Lynch. While no assets were ever assigned to LC Investments, LLC, the RICO Defendants continue to take the position that Blue Mist Touring Company, Inc. assets are Leonard Cohen's personal property. This is blatantly false and is an alter ego argument.

---

Leonard Cohen

06/30/04

Los Angeles

**Specific False Misrepresentation:**

Leonard Cohen, as stated herein, agreed to compensate Lynch with 15% of all intellectual property. This agreement had nothing whatsoever to do with Lynch's services as his personal manager. In fact, Lynch had the same compensation agreement that Cohen had with Machat & Machat who he also defrauded. After Marty Machat's death, Leonard Cohen refused to pay the commissions due Machat & Machat, removed files from their office (including corporate records), and appears to have misappropriated Machat & Machat's ownership interest in Stranger Music, Inc. In accordance with Cohen and Lynch's agreement, Leonard Cohen instructed Richard Westin to form Old Ideas, LLC. This entity was formed in Delaware on June 30, 2004. Westin confirmed that Old Ideas, LLC was formed as a partnership due to the fact that he understood Lynch had a 15% interest in the intellectual property. Leonard Cohen fraudulently misrepresented to Lynch that she had a valid, legitimate 15% interest in this entity and the intellectual property it was to be assigned. Leonard Cohen informed Lynch, and the liner notes for "Dear Heather," confirm this fact, that all intellectual property and associated rights with respect to musical works on that album would be assigned to Old Ideas, LLC. As of this date, the RICO Defendants refuse to provide Lynch with any details about this matter and the default judgment is silent as to this corporation.

---

Leonard Cohen

11/05/99

Los Angeles

**Specific False Misrepresentation:**

In November 1999, Sony Music offered to purchase certain intellectual property assets. Cohen, who was on the verge of closing the CAK bond securitization deal, elected to abort that deal and pursue negotiations with Sony. Cohen demanded, and received, \$1 million non-refundable downpayment or prepayment against the second intellectual property transaction. On November 5, 1999, Sony wired the \$1 million into Leonard Cohen's personal account. At this time, Leonard Cohen and his representatives understood that Blue Mist Touring Company, Inc. owned the intellectual property assets and Lynch had a 15% ownership interest. Leonard Cohen informed Lynch that he



understood that he would have to compensate Blue Mist Touring Company, Inc. for these monies. He later informed Lynch that, due to the closing of the Traditional Holdings, LLC transaction (which replaced BMT after Cohen's representatives raised concerns about collapsible corporations, he understood that he was obligated to repay this amount to Traditional Holdings, LLC. His representative, Richard Westin, prepared at least one promissory note based on that understanding. Leonard Cohen clearly had no intention of repaying these monies and used the corporations as mere shells and fraudulently misrepresented his intentions with respect to Lynch and the entities themselves.

---

Leonard Cohen

01.10.00

Los Angeles

**Specific False Misrepresentation:**

On January 10, 2000, Richard Westin, who represented Leonard Cohen solely, issued a legal opinion to Kelley Lynch and Leonard Cohen regarding the federal income tax implications of the transfer of properties to Blue Mist Touring Company, Inc. Westin concluded that as long as the sale to Sony was not yet documented, the transfer of the assets to Blue Mist Touring would be upheld and the parties taxes on the sale of stock, not the transfer of assets. At this time, Leonard Cohen and his representatives understood that all intellectual property assets were assigned to Blue Mist Touring Company, Inc. and the parties were pursuing an intellectual property deal with Sony. Sony began their due diligence with Blue Mist Touring Company, Inc. Leonard Cohen and his representatives, after the issue re. collapsible corporations arose, decided to pursue the transaction using a private annuity and Traditional Holdings, LLC. It was the understanding of all parties, including Kelley Lynch and Leonard Cohen, that Kelley Lynch had an ownership interest in BMT and 15% of the intellectual property. Leonard Cohen misrepresented the facts about this situation with Kelley Lynch and proceeded to defraud her via default judgment.

---

Leonard Cohen

12.07.00

Los Angeles

**Specific False Misrepresentation:**

On December 7, 2000, Leonard Cohen and Kelley Lynch executed an Annuity Agreement. This document, and other Traditional Holdings, LLC corporate documents, was prepared by Cohen's lawyer, Richard Westin, at the express direction of Leonard Cohen. Traditional Holdings, LLC was the buyer/purchaser and Leonard Cohen was the annuitant. Cohen represented that he was the owner of certain intellectual property rights. As of the date this agreement was entered into, and Lynch was instructed to sign on behalf of the



corporation, Traditional Holdings, LLC had not been formed. Cohen was not the owner of the intellectual property assets. Blue Mist Towing Company, Inc. owned all intellectual property assets. Lynch was advised by Cohen that his representatives would sort all of these issues out, legally and validly. Leonard Cohen and Kelley Lynch read this document together. Cohen understood that he was permitted to take loans/advances from Traditional Holdings, LLC but those loans/advances (which would include expenditures made on Cohen's behalf from the corporation) had to be repaid within three years with interest. Cohen personally understood that his loans/advances had to be documented. It was not Lynch's obligation or responsibility to document Cohen's loans or prepare legal documents such as promissory notes or loan agreements. Leonard Cohen personally hired a team of representatives who handled these types of matters. Leonard Cohen has now borrowed (or caused to be expended) approximately \$7 million or more from Traditional Holdings, LLC. While his lawyer, Robert Kory, wrote Lynch's representatives in 2005 that Cohen's loans could become a potential problem, the RICO Defendants refuse to address this issue. The Annuity Agreement confirmed that annuity payments could be withheld until Leonard Cohen repaid his loans/expenditures. However, Leonard Cohen and his representative, Richard Westin, extinguished the annuity obligation from the 2003 federal tax returns. As of the date Cohen responded to the Natural Wealth Lawsuit, and prior to filing his baseless suit against Lynch with LA Superior Court, Cohen understood that he received the benefit of well in excess of \$7 million, had to repay that amount with interest, he and his representative extinguished the annuity obligation from the 2003 tax return, and the annuity obligation amount (approximately \$4.7 million) was moved to the partners' capital account. Leonard Cohen fraudulently induced Lynch into entering into all agreements related to Traditional Holdings, LLC. It would appear obvious that Cohen used the entity to launder "disguised" income to himself and had no intention of honoring any agreement. That would include, but is not limited to, all corporate records that addressed distributions to Lynch for her share of stock, corporate tax matters, and with respect to profit/losses. Leonard Cohen signed the stock certificate issued to him from this entity proving that he understood his specific ownership interest. He has merely come up with a fabricated narrative that he used to obtain a fraudulent default judgment, defraud Lynch of millions, and benefit by converting her property to himself. Furthermore, this entire narrative was used to file Cohen's personal returns in 2005, amend others, obtain fraudulent tax refunds, and defend Leonard Cohen with IRS Fraud Unit re. the allegations that he committed criminal tax fraud. That is one of the reasons that Cohen filed the retaliatory lawsuit against Lynch, failed to serve her, and obtained the fraudulent default judgment. It's part of the related Tax Fraud Scheme.

On December 4, 2000, Richard Westin, on behalf of Leonard Cohen, laid out the specifics of the transaction involving the annuity. This letter contained the specifics of the transaction involving TH. In a letter to Cohen and Lynch, Westin proposed a structure that involved the formation of a limited liability company with Cohen and Lynch owning approximately .5% and 99.5%, respectively. Traditional Holdings, LLC would be capitalized with LC's assets, which he would sell in exchange for a private annuity. Lynch were to receive a payment of \$24,000 to cover the taxes on income and, in return, you owned \$17,500 per year on the \$240,000 note. These payments were to be covered by yearly distributions of \$44,000; miscellaneous monies related to taxes were to be distributed to Lynch yearly in sum of \$240,000; and, Lynch and Cohen were to receive distributions re. profit/loss commensurate with their ownership interests in TH. These were the understandings of all parties.

Leonard Cohen 01.08/01 Los Angeles

**Specific False Misrepresentation:**

After Lynch expressed concerns to Leonard Cohen personally about her role in Traditional Holdings, LLC, certain distributions, and the investment using a promissory note, Cohen instructed Richard Westin to prepare an Indemnity Agreement. On January 8, 2001, Leonard Cohen and Kelley Lynch executed the indemnity agreement. Leonard Cohen clearly falsely misrepresented his intentions to Lynch, with respect to this agreement, and the agreement itself has been concealed from numerous courts.

Leonard Cohen Various Years Los Angeles

**Specific False Misrepresentation:**

Leonard Cohen confirmed for Kelley Lynch, many times, that his lawyers and representatives would handle the preparation and filing of corporate tax returns and tax documents. Those corporate returns related to Traditional Holdings, LLC, Blue Mist Touting Company, Inc., LC Investments, LLC, and Old Ideas, LLC. Lynch was repeatedly assured by Cohen that the returns and tax issues were being handled legally in accordance with federal and state laws. Lynch was included as a partner on the 2001, 2002, and 2003 federal Traditional Holdings, LLC tax returns. Her interest in Blue Mist Touting Company, Inc. and Old Ideas, LLC should have appeared on all tax returns from the date she was legally compensated with ownership interests: Blue Mist Touting Company, Inc – March 1999; Old Ideas, LLC – June 2004. Leonard Cohen clearly misrepresented all matters with respect to federal and state corporate tax returns. Lynch relied on these representations. Leonard Cohen has now evidently taken the position that Lynch was not entitled to commissions for royalty income (owned by Blue Mist Touting) that he deposited into his personal account. That would mean that Leonard Cohen fraudulently transmitted false tax documents to Lynch and numerous tax authorities. Leonard Cohen and Kelley Lynch agreed that he and his solely owned LLC, LC Investments, LLC would collect royalty income generated by the assets owned by Blue Mist Touting Company, Inc. but the BMT would be property compensated, Cohen's representatives would handle the accountings and tax issues, and Lynch would receive a 15% interest in the intellectual property. Cohen and Lynch agreed that she was authorized to receive her 15% ownership interest in these intellectual properties regardless of who collected the income. Cohen obviously intended to defraud Lynch and the entities themselves.

The agreements Leonard Cohen entered into with Kelley Lynch with respect to these corporations were based on misrepresentations of fact, Cohen understand the representations he made were false, the false statements were meant to induce Kelley Lynch to rely on the

misrepresentations, Lynch and others relied on these misrepresentations, and Lynch suffered damages and injuries as a result. Leonard Cohen elected to pursue sham transactions and used the corporations as mere shell entities and the alter ego of himself. He then used the fraudulent default judgment to wrongfully convert Lynch's property and money to himself. These acts, including the intentional disregard of the corporate entities and respective ownership interests, were used to further the scheme to defraud, extort, discredit, and destroy Lynch. They were also used to further the related Tax Fraud Scheme. Leonard Cohen deliberately made false statements to induce Lynch into entering into agreements. The RICO Defendants have now taken the position that Cohen never intended to honor these agreements, respect the corporate entities themselves, and he personally feels entitled to defraud Lynch of her ownership interest in property and other monies (including commissions due her) because they have conjured up a fraudulent set of "operative facts."

The RICO Defendants have gone to extraordinary lengths to conceal material facts, and other information, from Kelley Lynch. Leonard Cohen, as a corporate officer, director, and stockholder, had a fiduciary obligation to Lynch and the entities themselves. Lynch was also fraudulently induced to invest in the so-called private annuity. In 2002, Cohen and his representative, Richard Westin, extinguished Lynch's promissory note from the federal tax returns. This was done without Lynch's knowledge, awareness, and/or approval.

---

**EXHIBITS**

**Exhibit A:**  
**Schedule of Parties & Co-Conspirators**

**Exhibit A**  
**Schedule of Parties & Co-Conspirators**

Kelley Ann Lynch, Plaintiff

Leonard Norman Cohen  
Singer-songwriter

Robert B, Kory  
Lawyer, business manager, and witness for Leonard Cohen

Michelle Rice  
Lawyer for Leonard Cohen

Kevin Prins, CPA  
Leonard Cohen's accountant who prepared the fraudulent Expense Ledger

Ira Reiner, Esquire  
Former Los Angeles District Attorney  
Leonard Cohen's Lawyer

Steven Clark Lindsey  
The father of Lynch's younger son, Ray Charles Lindsey

Daniel Bergman, Esquire  
Custody lawyer for Steven Clark Lindsey  
and Leonard Cohen's lawyer (re. Lynch's motion for terminating sanctions/fraud upon the court)

Susanne Walsh  
Leonard Cohen's fan who has relentlessly harassed, stalked, and targeted Kelley Lynch, her sons, and others. She frequently worked in tandem with Stephen Gianelli and would copy Michelle Rice on some of her emails

Stephen Gianelli, a Bay Area lawyer, who has relentlessly targeted, stalked, harassed, intimidated, threatened, slandered, defamed, libeled, etc. Kelley Lynch, her sons, and others for approximately seven straight years now. His conduct began in May or June 2009 when he alleged that he heard from Kory & Rice. He appears to be a member of Leonard Cohen's legal defense team and this is his job.

**Exhibits B:  
Ann Diamond Article**

Thursday, July 3, 2008

## Whatever Happened to Kelley Lynch?

by Ann Diamond

Kelley Lynch is the woman accused in 2005 of skimming millions from singer Leonard Cohen's retirement fund. I knew of her through friends of Leonard Cohen, and had heard her described in glowing terms as the agent who, singlehandedly, saved Cohen's career in the 1990s.

In early May of this year, Lynch suddenly contacted me. She said she was mainly interested in my perceptions of Cohen as a former friend and next door neighbour in Montreal. At one time I also studied with his Zen Master in California, and had spent time with him on Hydra, Greece.

Not having heard her side of the story (I doubt that anyone has, apart from a circle of her closest friends), I was curious. Over the next few weeks, she shared several documents pertaining to the case including an affidavit written and signed by her older son, Rutger.

Together, they paint a picture very much at variance from the sketchy media image of Lynch as a reckless, delusional woman on the brink of a career meltdown. Lynch's own timeline also includes disturbing behind-the-scene dealings that suggest she may have been set up to take the blame for Cohen's tax situation.

The following account is based on what Lynch has sent me --

Since 2005 when she became the object of media gossip, little if anything has been heard from Kelley Lynch.

A single mother with two sons, Lynch was Leonard Cohen's personal manager from approximately 1988 to 2004, and was known for her skill, hard work, and dedication. Until 2004, Kelley lived and worked in Los Angeles where she still has many friends and acquaintances in the entertainment world including Phil Spector and Oliver Stone.

Her own account of the events that wrecked her career, varies widely from the media portrait of a reckless, delusional woman in the throes of a personal meltdown. The meltdown was real, however. By late December, 2005, Lynch had lost custody of one son and was homeless and living on the streets with her older son, Rutger, who witnessed the chain of bizarre events that had begun a year earlier.

In 2004, Lynch owned a house in Brentwood, and still worked for Cohen, who owed her money for royalties and other services, but was increasingly involved with his new girlfriend, Anjani Thomas, ex-wife of Cohen's attorney, Robert Kory.

In retrospect, Lynch believes she was set up by Cohen and his representatives to help cover up a tax situation which made the IRS "nervous." In September 2004, Cohen's attorney Weston told Lynch that a financial entity known as Traditional Holdings, LLC could be overturned by the IRS. Lynch, who had been selected as a partner on the entity, became uneasy and consulted a new accountant, who referred her to tax lawyers, who found irregularities in Cohen's tax history, both in the US and Canada where he has residences.



Rattled by what she was hearing – that she was being dragged into criminal tax fraud -- Lynch called the IRS in Washington and also contacted their website. An IRS collection agent advised her to call the Fraud Hotline, which she did.

Told that any further action on her part might implicate her in fraud, Lynch refused to meet with Cohen or turn over the corporate books. At that stage, Cohen's advisers began claiming that certain payments, distributions, or advances made to her were actually "over-payments." Lynch says their accounting was incomplete and ignored her share of intellectual property, unpaid commissions and royalties, and share in Traditional Holdings, LLC. Apparently Lynch had also been issued K1 partnership tax documents and made a partner on another Cohen investment entity, LC Investments, LLC, without her permission or awareness.

Lynch says an increasingly nervous and desperate Cohen was pressuring her to agree to mediation and told a friend of hers that Lynch was "the love of his life." She and Cohen had had a brief affair in 1990, but Cohen now was offering her 50% of his "community property" as well as "palimony" through lawyer Robert Kory at a meeting attended by Lynch's legal representatives and her accountant, Dale Burgess. To Lynch, none of this made sense at the time.

Meanwhile, the Los Angeles District Attorney's office received an anonymous tip informing them that Lynch was a friend of producer Phil Spector, whom Lynch maintains is innocent. Cohen, on the other hand, had given an interview in which he described a gun-waving Spector who threatened him during recording sessions in 1977.

At around the same time he was offering her "millions", Lynch says, Cohen was also circulating slanderous stories about her. She believes Cohen encouraged Los Angeles record producer Steve Lindsey, the father of her son Ray, to initiate a custody suit – on May 25, 2005, the same day a 25-man SWAT team from the LAPD, acting on a bogus 911 call, suddenly cordoned off her street and surrounded her home in response to a "hostage taking."

Earlier that morning, Lynch says, her 12 year old son Ray woke up not feeling well. She sent an email to his school informing them she was keeping him at home. When the boy's father found out Ray was home he became agitated and abusive over the phone to Lynch.

Lynch says she had young people who worked for her coming and going that day, and did not want Ray's father coming to the house and attacking her, as he had in the past. She called her older son Rutger, who was visiting a friend nearby, and asked him to pick Ray up and take him down the hill where actress Cloris Leachman waited in her car. Leachman, a friend of Lindsey, took charge of Ray – just as seven LAPD squad cars came speeding up Mandeville Canyon Road in the direction of Lynch's house. With them was Ray's father, Steve Lindsey.

Lynch says she looked out the window and saw armed men on her lawn. Her son Rutger and his friends were telling police there was no hostage-taking, that they had spent the morning with Lynch, and that there must be some mistake. For reasons no one understands, LAPD/Inglewood PD decided to believe Steve Lindsey, who had left the scene.

Police later gave varying explanations about what led up to the incident. West LAPD said they responded to a report that someone heard "shots fired." But a company that oversees SWAT said

Lynch would have to have a superior caliber weapon to warrant such a high risk entry. A member of the SWAT team claimed to have seen a note that Lynch's sister had placed the call stating Lynch posed "a danger to herself and everyone around her." Her sister denies this.

Lynch stayed inside her house and called her former custody lawyer, Lee Kanon Alpert. She also called Leonard Cohen, assuming he had played a role in the events unfolding on her lawn. Lynch says she knew Steve Lindsey had also been meeting with Cohen and his attorney, and had recently told their son Ray that Lynch was "going to jail," upsetting the boy. She says Cohen taped the phone call later used in his successful court case against her – for which, Lynch says, she never received a summons.

Lynch says, "Police were on my hillside and crouching under my kitchen window." She says the standoff on her lawn continued for several more hours, disrupting the neighbourhood. Members of Inglewood Police Department also participated in the operation.

Eventually, she decided to go into the back yard. Seeing her son Rutger acting as a "human shield and hostage negotiator," Lynch ventured out front with her Akita on leash and joked to the cops: "Who am I supposed to be holding hostage? My dog?"

The police responded by telling her son they would only shoot Lynch and her dog if necessary.

"That was when I dove into the pool."

SWAT team members searched her house. As they entered, Lynch's African Grey parrot, Lou, called out: "I see dead people!" – further alarming the nervous cops.

Offering her a hand out of the pool, one officer said they were only there to help her and not to hurt her.

"No one asked me if I was all right; no one questioned me about my well-being." The Medical Examiners Office later wondered how the police had evaluated her. After stating they were not arresting her, they handcuffed Lynch, still in her bikini. On her way out the door, her son managed to hand her a brocade jacket.

Although she lived near UCLA Medical Center, she was taken in a squad car to King-Drew Medical Centre in Watts, 40 miles away and a three-hour drive in traffic. Known as one of America's worst hospitals, King-Drew was recently closed down as a place where patients routinely die from neglect and medical errors. During the long ride through South Central Los Angeles, Lynch says she was questioned closely about her relationship with Phil Spector, who had been charged with first degree murder of Lana Clarkson. In the car, Lynch voiced concern over what awaited her at the hospital but was told by a woman cop: "This will be good for you."

"I felt I was being kidnapped".

At Emergency, the admitting psychiatrist administered anti-psychotic drugs without authorization and left Lynch in the waiting area for hours, still in her bikini and brocade jacket, and handcuffed to a chair. A nurse advised her she would be transferred – but did not tell her where. Examining her file, the nurse noticed it listed her as 19 years old with wrong social security number, wrong date of

birth, wrong religion, and her name misspelled as "Kelly Lynch" Lynch thinks it was the same file she had seen, several months earlier, in the hands of the Special Investigator who came to question her about Spector.

A second doctor told her to wait her turn to ensure no further harm would come to her, and assured her that nothing in the King Drew report could cause her to lose custody of her child. The following day, she was released after nearly 24 hours in the psych ward.

Back home, Lynch learned that while she was being held at the hospital her younger son's father, Steven Clark Lindsey, had filed for custody of her son Ray Charles Lindsey and obtained a restraining order denying her access to the boy. She says Lindsey attempted to convince doctors at King Drew that she was dangerous, in order to have her committed, She says Lindsey also threatened the psychiatrist who had her released.

On that same day, Cohen's attorney Robert Kory filed a Declaration in the custody matter, as did Betsy Superfon (a friend of Cohen, Kory and Lindsey who had befriended Lynch a few months earlier ). Superfon later told Lynch she didn't realize what she was signing, and that Cohen had offered Lindsey money "or something else" to take Ray away from Lynch.

Her older son alleges Lindsey offered him money to go to Leonard Cohen's lawyer's office and transfer or sign over Lynch's house to Cohen or his attorney Robert Kory. Rutger refused and phoned his own father, who advised him to contact a lawyer.

Two weeks later, in early June, as she drove down her street to buy dog food, a Mercedes sped out of a neighbouring driveway and rear-ended her car, Lynch was thrown forward, fracturing her nose against the steering well, and was knocked unconscious. Later, she says, as she drove back up the hill to her home, the same driver was standing in his driveway and called out: "We are watching you" as she passed.

Seeing his injured, bleeding mother enter the house, her older son again phoned his father, who may have called 911. Accounts vary as whether the call referred to an incident of "domestic violence" or a "drug overdose." Either way, police arrived at Lynch's door for the second time in two weeks. Over the protests of her son, they entered while she was on the phone to a friend, Dr. Wendi Knaak who stayed on the phone talking with Rutger while police again handcuffed Lynch. This time they took her to UCLA hospital where her obvious head injuries were ignored. Instead, she was once again drugged and placed in the psychiatric unit where she remained for several days.

Lynch and her advisors maintain these events were coordinated by Cohen, Kory and Lindsey, with the help of former LA District Attorney Ira Reiner in a well-orchestrated plan to traumatize and discredit her – paving the way for media stories which accused her of skimming millions from Cohen's retirement fund.

In the summer of 2005, as Lynch was struggling to save her home and protect her child from a father her friends describe as "viciously anti-social" and "violent", reports of Leonard Cohen's financial troubles hit the press. They alleged the 70-something singer had been scammed by his personal manager, Kelley Lynch, who colluded with an advisor at the AGILE Group in Colorado to send him false financial statements while emptying his accounts of millions of dollars.

Although listed as the owner of Traditional Holdings, the entity in question, Lynch says she never received any statements from the AGILE Group -- who instead had been sending them to Cohen -- having changed her mailing address to Cohen's home in Los Angeles. She has since filed a complaint with the US Post Office for mail tampering.

**NOTE: It appears that Leonard Cohen attempted to change Lynch's mailing address from her home in Brentwood, California to his home in Los Angeles, California. A Complaint was filed with USPS.**

She insists Cohen sued her because she went to the IRS about his tax situation. She says he is not, and never was, "broke" and that missing funds went to buy homes for his son Adam Cohen and girlfriend, singer Anjani Thomas, ex-wife of Robert Kory. Noting Cohen is famous for his financial largesse and once gave Zen Master Sasaki Roshi \$500,000 as a gift, Lynch also cites hefty payments to advisers, various transaction fees, personal taxes, and other monies which may have been sent offshore.

While Cohen and Lindsey attempted to persuade others, including LA Superior Court, that she intended to flee to Tibet or another non-extradition country, Lynch was isolated and penniless and still in Los Angeles. Lynch was former personal secretary to the late Chogyam Trungpa Rinpoche, a flamboyant Tibetan spiritual teacher who founded Naropa Institute in Boulder, Colorado in the 1970s, and died in 1987. She says various Tibetan lamas are praying for her safety.

**NOTE: Lynch was a student of Chogyam Trungpa Rinpoche; helped raise his son, Gesar Mukpo; and was His Holiness Kusum Lingpa's personal assistant; and is his chos kyi dags mos and lineage holder.**

Journalists covering the story were either unable, or didn't bother, to track Lynch down, and most reported Cohen's statements as fact. The NY Times contacted Kelley for a quote which they never printed

By July 2005, Lynch had lost her custody battle and Ray went to live with his father. On December 28, she and Rutger were evicted from the house in Brentwood, and ended up homeless in Santa Monica, which has no resources for the homeless. The Police Department gave her no help and, she claims, laughed when she brought in evidence that she was being stalked by a known serial killer while she camped on the beach.

In 2006, Cohen was awarded a symbolic \$9 million settlement in a civil suit against Lynch, who still does not have a lawyer representing her. Corporate books and other evidence of fraud appear to have been overlooked by Judge Ken Freeman in his judgment, Lynch says, although she admits she has not read the court documents and was never served a summons. At the time of the decision, she told reporters she lacked the money to make a phone call. That same year, her older son lost his fingers in an accident with a meat grinder while he was working at Whole Foods in Los Angeles and Lynch could not afford a bus ticket to visit him in hospital.

Lynch heard through a journalist that Cohen later testified for the District Attorney's office in a secret grand jury relating to the Phil Spector case with former District Attorney Ira Reiner acting as his lawyer. Reiner is a personal friend of Cohen, and as D.A. presided over some high-profile cases including the "Night Stalker" serial killer and the McMartin Day Care scandal.

Recently, on June 17, 2008, Cohen's lawsuit against the Agile Group was thrown out of court for lack of evidence. In response the AGILE Group dropped its counter-suit accusing Cohen of defamation and fraud. AGILE still claims to be shocked that a singer of Leonard Cohen's talent and stature would engage in false accusations against his own representatives.

Lynch believes Cohen and AGILE colluded to defraud her. She continues to deny all allegations against her, and remains hopeful that Phil Spector's lawyer, Bruce Cutler, will represent her in recouping damages to her livelihood and reputation. She now lives in another state and recently learned her younger son, 15, whom she has not seen since July 2005, stopped attending school last January.

**Note: Lynch's son has indeed finished his schooling.**

These days Cohen's fans seem to have expended their rage at Kelley Lynch for driving their idol into bankruptcy. Some now say she unwittingly did them a service -- by forcing him to go on tour for the first time in nearly two decades.

At 74, singer-songwriter Leonard Cohen continues to ride a wave of sympathy, gathering wide support from the music world and even some British royalty. Unquestionably, his career and finances have benefited from news reports that he is too impoverished to retire.

From his tower of song, Cohen has written:

I smile when I'm angry  
I cheat and I lie  
I do what I have to do  
To get by

And I'm always alone  
And my heart is like ice  
And it's crowded and cold  
In my secret life

My Secret Life. Leonard Cohen  
His many admirers need to listen closely.

**NOTE: Lynch was never Cohen's lover.**

**Exhibit C:**  
**Declaration of Ann Diamond**

DECLARATION OF ANNE JULIA MCLEAN

I, ANNE JULIA MCLEAN, declare:

1. I am a citizen of Canada. I also am known by the literary pseudonym Ann Diamond. I have known Leonard Cohen for approximately thirty-eight years. I have known Kelley Lynch since approximately 2008. I am over the age of 18 years. I have personal knowledge of the facts contained in this declaration and if called upon to testify I could and would testify competently as to the truth of the facts stated herein.

2. In May 2008 I received an email from Kelley Lynch, who was then living in Colorado. I had read the 2005 news stories alleging she had stolen Cohen's retirement fund. Knowing Cohen, I had always wondered about her side of the story. Over the next few weeks we corresponded. She came across as sensible and rational, but clearly furious about the accusations of embezzlement which she denied. She was sending out hundreds of emails to the media, FBI, DOJ, IRS etc. and copied some of our personal emails to her internet audience. Since her working relationship with Cohen in 1988 began at approximately the time I stopped seeing him, she filled in some blanks and provided some insight into problems I had subsequently had. I identified with her to the extent that it seemed we had both been close to Cohen at one time, but had serious disagreements with him. When we 'mutinied' he used his personal power, oratorical skills and media contacts to damage us professionally and personally. Because Lynch's side of the story had been ignored in the media, I ended up writing an account ("Whatever Happened to Kelley Lynch") which I posted on my blog in August 2008. Two weeks later I received a letter from Robert Kory demanding I take down the blog or be sued for libel. Because I was far away in Greece, and did not know Kelley Lynch personally, I felt I had to comply. Kelley continued circulating the text of my article over the internet and many people have now read it. A paraphrased version appears

1 in Sylvic Simmons' biography of Cohen, *I'm Your Man*, where my article is credited in the footnotes. See  
2 Exhibit A attached hereto and made a part hereof ("Whatever Happened to Kelley Lynch").

Comment [Ann Diamo1]: this should not be in italics

3 3. I met Leonard Cohen through a mutual acquaintance in Montreal in November 1977,  
4 when I was 26 and he was 43. He was still married, but legally separated, from his wife Suzanne with  
5 whom he had two children. Leonard Cohen was known as a ladies' man around our neighbourhood of  
6 Montreal, but he had just brought out a new record, *Death of a Ladies' Man* (with Phil Spector) and a  
7 book of poems (*Death of a Lady's Man*) which seemed to send a message he was turning over a new leaf.  
8 We saw each other a few times over the next two years, on occasions when he came into Montreal from  
9 Los Angeles. Our relationship was more than a friendship. There was a strong sense of personal  
10 connection. Early on, I realized I was interested in him as a mentor or teacher, not necessarily as a lover  
11 or boyfriend. Soon after we met, he introduced me to his "old friend" Hazel Field, a woman about my  
12 age, who acted as if she was in charge of Leonard's relationships with women. This resulted in my seeing  
13 him mostly in private, rather than joining his circle of friends.

14 4. In 1979 I travelled to Greece, where he had invited me to meet him on the island of  
15 Hydra. I was on Hydra for three and a half months, thanks to a small arts grant from the Canadian  
16 government. In 1980, I received another arts grant and was on Hydra writing a novel from December to  
17 September 1981. Leonard was also there for the entire year. In the fishbowl of Greek island life, I  
18 observed his complicated relationships with women younger than myself. However when I went out with  
19 other men, he began telling me we were getting married. This became a "theme", although it seemed  
20 more like a way to make sure I didn't wander off. He spoke with great conviction, making it hard to  
21 know what to believe.

22 5. In 1982 he suggested I go to Mount Baldy Zen Center, outside Los Angeles, to meet  
23 Zen Master Sasaki Roshi. By then I was ready to move on and end our relationship, which had become  
24 ambiguous and confusing. He had hinted he was interested in sado-masochistic sex, which did not  
25  
26  
27  
28



1 interest me. I was disturbed by his secret world that involved lots of deception and emotional cruelty.  
2 The Roshi (who initially told me I should "marry Leonard Cohen") was helpful and encouraged me to  
3 think Leonard was still a "good friend."

4 6. I returned to Montreal where a friend had offered me an apartment he was giving up.  
5 It was small, pleasant, with incredibly low rent. My friend was not aware he was living next door to  
6 Leonard Cohen. Montreal's economy was depressed and low rent was a big factor in allowing me to  
7 survive on a freelance income over the 12 years I lived there, especially after I quit my teaching job.  
8 During those years I saw Leonard only occasionally, usually by accident in the street, but sometimes he  
9 phoned or I phoned him. Our relationship was distant but cordial, but there also were a few tense  
10 incidents. His daughter Lorca was a concern. At age 10 she asked me to help her write a book about her  
11 father. When Leonard found out he banned me from talking to her. Another source of tension was  
12 Hazel Field's presence on the block. Hazel is a famous gossip and spread damaging rumours about me  
13 that no one would ever repeat to me. Leonard remained generally friendly to me and once assured me if I  
14 was the subject of gossip it was just due to "jealousy."  
15

16 7. In March 1992, for the Montreal Gazette I interviewed Leonard's close friend,  
17 Canadian poet Irving Layton on the occasion of his 80<sup>th</sup> birthday. Before I left Layton remarked that he  
18 was pleasantly surprised to meet me and "find out you're nothing like the violent, psychotic woman I've  
19 been hearing about all these years." He first denied, but later admitted the source was Leonard Cohen.  
20 This came as a shock. I sent Leonard an angry fax, then regretted it and phoned to apologize. It was the  
21 first and only time I ever telephoned his Los Angeles number, but he accused me of being the  
22 anonymous caller who had been harassing him for weeks. He avoided answering my question. I was left  
23 with the impression that he had told certain people I was a "dangerous psychotic" while allowing me to  
24 think nothing was amiss. From then on, I realized he had a higher-than-average capacity to deceive  
25  
26  
27  
28

1 people, even those he called 'friends.' Perhaps he liked pandering to people's fantasies, or maybe he liked  
2 creating chaos. Or maybe this was his way of controlling people by divide-and-rule.

3 8. In autumn 1993 his daughter Lorca, then 19, was enrolled in the BA program at  
4 Concordia. She was living in Leonard's building on the corner of our street with a group of her friends.  
5 Soon after she arrived she knocked on my door and asked if she could speak to me about something  
6 important. I hadn't seen her in five years, and she looked drastically different from the last time: she was  
7 covered with tattoos and piercings and had dyed her hair black and purple. I had a deadline to meet, so I  
8 asked her to come back another time but she never did. A few months later I met her with Leonard in  
9 the park. She was returning to Los Angeles. Later I was told she had overdosed on heroin and had  
10 dropped out of university, but I had been unaware of all these problems when they were happening.

11 9. In summer 1995, Freda Guttman, who had been Leonard's first girlfriend when they  
12 were both teenagers, stopped me in the street and asked point-blank if I thought Leonard had molested  
13 his daughter from the age of four, as Lorca had told her friends. Based on things I had witnessed over 8  
14 years, I thought it was possible. I went home and didn't get out of bed for two days -- the only time in my  
15 life that I experienced that kind of emotional paralysis. I suddenly realized the wild, extreme stories  
16 circulating about me were probably a tactic to discredit and isolate me in case I ever talked about Lorca.  
17 In fact, I knew very little about Lorca because I almost never saw her, but Leonard feared she had  
18 confided in me. He had set me up as a female bogeyman as a useful distraction. The stories about me had  
19 spread far and wide, thanks to Hazel's media contacts including with a gossip columnist. The publishing  
20 industry was going through a major spasm from which it has never recovered and I become one of many  
21 journalist-casualties.

22 10. In May 1996, I travelled to Los Angeles and stayed at Rinzai Ji Zen Center for six  
23 months. I had a grant to write a novel (Dead White Males, DC Books, 2000), which I did while staying in  
24 a house across the street from the Zen Center. I also hoped to talk to Leonard and resolve some issues --  
25  
26  
27  
28

1 I later realized this was naïve. This visit to Roshi's centre was different from other times when I stayed as  
2 a practicing, rent-paying resident. Many of the monks and nuns seemed to have abandoned the Roshi  
3 (then 89) and gravitated to Leonard Cohen, who had moved into a cabin on Mount Baldy. I gathered he  
4 was seen by some as a possible dharma successor to the Roshi. The atmosphere had also changed for the  
5 worse. After Leonard spoke to her about me, a nun rushed at me in the kitchen and physically pushed  
6 me out the door. During the six months I was there, I never made a phone call or any attempt to speak  
7 to Leonard about the unresolved business between us that included child abuse and destructive slander.  
8 The atmosphere was instantly so tense, I decided to do nothing. I rode my bike around Los Angeles and  
9 worked on the novel. Nevertheless, Leonard reported to the center director that I was now "phoning  
10 him every day from Culver City." This was not the first time he assumed I was harassing him when I was  
11 not: I didn't even know where Culver City was. Without any evidence, people believed Leonard. His  
12 word is the Gold Standard for Truth with his followers. Wherever he goes, from Greece to Montreal to  
13 Los Angeles, he finds people who are willing, even eager, to work for him without compensation, and  
14 will obey his instructions blindly in return for the honour of knowing him. His persuasive gifts and  
15 charm are well-known and can be hard to resist.

16  
17  
18 11. Those who mutiny, like Kelley Lynch and me, receive the opposite treatment. Nothing  
19 I say or do has been a match for the cliché of the "Scorned Woman" – or "jilted ex" who goes on a  
20 rampage to avenge her rejection. As Goebbels said, if you repeat a lie often enough, it becomes truth. I  
21 have learned the hard way that Leonard Cohen is a very gifted and skilled fabricator who does not back  
22 down even when confronted with evidence of his lying. His manipulative skills are exceptional and  
23 almost suggest early training in psychological warfare, including strategies such as putting people in  
24 "double-bind" situations so they will discredit themselves. As a friend, he can be very kind and generous,  
25 but soon becomes utterly fixated on control. He demands total loyalty. He is a master manipulator. Once  
26 he has decided you are too "mutinous" and a potential future threat, he becomes ruthless and will go to  
27  
28

1 great lengths to see you neutralized and destroyed. Like his neo-con heroes, he believes in and practices  
2 "pre-emptive strikes."

3 12. In 2001, I wrote a book-length blog which I posted on line. This was due to my being  
4 targeted for years by false stories that I had stalked and harassed Cohen who allegedly did not even know  
5 me. I felt my 20-year history with him made for a memoir which was also a documentary of the post-60s  
6 era and the transition to conservative values, in which Leonard Cohen had played a part. I posted this  
7 300-page, detailed narrative and added internal links which were hard to navigate. I installed hit counters  
8 on every chapter so I know with certainty of 6000+ who found the book, only about 70 read to the end  
9 where I mentioned my chance meeting with Freda Guttman who repeated Lorca's allegations that her  
10 father had molested her. In summer 2003, I received a letter from Leonard's lawyer Van Penick asking  
11 me to remove the paragraph, which I did. A few months later, I deleted the entire blog.  
12

13 13. Did Kelley Lynch rob Leonard Cohen of millions, and if so, how did she end up  
14 penniless and bit homeless? I can't believe Leonard Cohen -- a shrewd judge of character -- would  
15 employ a personal manager for 17 years, form a close relationship with her and her family, put his  
16 children in her care, and appoint her to deal with his daily business, unless she was diligent, extremely  
17 intelligent and impeccable in her conduct. His version requires us to believe he is a trusting, incompetent  
18 fool, which he is not. In my view, baseless slander and outrageous gossip have played a huge role in what  
19 should have been a straightforward legal matter.  
20

21 14. In my experience Leonard Cohen draws on a pool of unstable, addicted, celebrity-  
22 worshipping acquaintances who serve as his unofficial bodyguards and 'back-up band' to his fanciful  
23 tales and ambiguous statements. Long ago, I came to the conclusion there are two distinct Leonard  
24 Cohens. The secret Leonard Cohen has doubtful ethics, and lives off the brilliance and charm of the  
25 public personality.  
26  
27  
28

1 I declare under penalty of perjury under the laws of the State of California that the foregoing is true and  
2 correct.

3 Dated: 25 April 2015

4 \_\_\_\_\_  
ANNE JULIA MCLEAN

5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: 25 April 2015

  
ANNE JULIA MCLEAN

EXHIBIT B

1  
2  
3 Layton at 80: singing songs of love

4 Ann Diamond

5  
6  
7 Going to interview Irving Layton, I had the feeling I was about to meet my maker. It's almost the same  
8 feeling I get when I see my bank manager. In both cases, the question of debt arises.

9 If there had been no Irving Layton back in the '60s when I was deciding what to do with my life I might  
10 have gone straight into real estate with barely a qualm. But as it happened, our country was suffering a  
11 poetry craze, the like of which has never been seen before or since. Long before I reached the age of  
12 reason, I decided to reverse the usual Anglo-Saxon order, and put "imagination" ahead of "survival" on  
13 my priorities list. In part, Layton is responsible for my having made this fatal mistake.

14 I find him at home with his fifth wife, Anna Pottier, in a happy expansive mood. He's just been inducted  
15 into Italy's prestigious Institute Pertini, whose members include the great names in world literature and  
16 politics: Solzhenitsyn, Dubcek, Saul Bellow. The news arrives as Layton is firming up plans to go to Italy  
17 in April where he will launch a bilingual edition, in English and Italian, of his book The Baffled Hunter.

18 It turns out that Irving and I have something in common besides poetry. We both went to Baron Byng  
19 High School. He entered in the fall of 1925, and 40 years later it was my turn. My suburban  
20 neighborhood in the mid-'60s had no Protestant high school, so we commuted to Baron Byng. That's  
21 how I was first inoculated with the smells, the peculiar energy of St. Urbain St. and its displaced  
22 Mediterranean cultures: the school was then divided among Jews, Greeks and francophone Moroccans,  
23 who moved in separate, but mutually respectful worlds. To me it was exotic and a far cry from the  
24 'burbs, and once I'd gained entry I was reluctant to come back out.

25 It was during Grade 8 at Baron Byng that I first heard of Irving Layton and Mordecai Richler, two  
26 writers who were helping to create a new, cosmopolitan Canadian literature. So it's strange to think of  
27 Irving Layton turning 80 on March 6. Or is it March 12?

28 I decide it's time to resolve the mystery surrounding Layton's birth. "When is your birthday, Irving?"

"My birthday is on the 6th of March but Stalin died on the 12th and since he's been my bete noire for a  
long time, I like to celebrate both at once."

Come to think of it, Layton has always celebrated things that others prefer to keep in the closet. After all,  
it's the poet's job and he's been at it for 65 years.

1 "The true poet is absolutely tenacious," says Layton. "He's like a sentinel. He doesn't abandon his post.  
2 He continues to speak the truth, just like the prophets. That's my religion."

3 Certainly no one can match his singleness of purpose. Layton calls his poetic output "an all-time record."  
4 He has written 60 books, and a bibliography of his work, soon to be released, runs to 700 pages.

5 Are his poems really bits of divine revelation? To sit across the table from him is to entertain that  
6 possibility very seriously. To drink from his silver teapot is to catch some of his enthusiasm as he reads  
7 poems that still resonate from some ancient place of exile where a biblical harp keeps chiming and God  
8 plays an intricate chessgame with words.

9 Since Layton's heyday, unquestionably, love of poetry has receded in our country. In the early '60s,  
10 poetry in Canada outsold fiction and non-fiction. People by the hundreds flocked to readings. In the '90s,  
11 despite government funding, the audience for poetry continues shrinking. Many would say poor quality is  
12 to blame. The current cult of "self-expression" banalizes poetry as therapy or consolation.

13 "At one time," Layton recalls, "there was a lot of ferment and poets were at the centre of it. Myself and  
14 Leonard Cohen and Louis Dudek and Eli Mandel from Toronto and Phyllis Webb who'd come in from  
15 Vancouver. A nice happy band of happy warriors.

16 "We felt we were changing things. We were bringing down the stale Victorianism that had dominated  
17 this country for over half a century. We were liberating energies, freeing the imagination. There were  
18 people opposed to us of course, people who felt we were treading on their orthodox toes and were  
19 furious about it."

20 Banned in Ontario

21 Some of Layton's books were banned in Ontario. "I think there's no higher compliment than that," he  
22 says. The poet's job, as he sees it, is always to destroy complacency and his commitment to contradiction  
23 remains immense. He fulminates, he pontificates, but he's also a passionate listener.

24 I bring out my Big Question. Are the Victorians back in control of Canadian poetry?

25 "They may be," he concedes. "But basically the poets have lost their elan. They're not writing the kind of  
26 work that stirs people or quickens their pulse in any way. They're not writing the kind of poetry that  
27 challenges economic and political and social and religious and sexual taboos. What they're writing I call  
28 kitchen-sink poetry, and it springs from the fact that people are so frightened about the future and about  
the present, they're so uncertain about themselves, that they can't think deeply and freshly about the  
problems confronting them."

He names exceptions: David Solway, Anne Cimon, Michael Harris. But he sees contemporary poetry  
taking the place of organized religion as a provider of comfort and reassurance. "Real poetry, like true  
religion, does the opposite. It tells people that precisely because you're suffering and in turmoil, that's  
good. It means you're not dead."



1 The interview has ended, or at least the tape has run out. We rewind it so Irving can hear how he sounds  
2 these days. With obvious delight, he listens to his own voice describing the Grade 6 teacher, Miss  
3 Benjamiri, who inspired his first poem. He lingers on details, her tight blouse and lush breasts, which  
4 inspired his 12- year-old lust. If I were an unmitigated Puritan, like some of his critics, I suppose I might  
5 attack him for this, but who can deny that it's touching and true?

6 A serial monogamist?

7 Afterwards he beams. "I believe I have to be the last love poet anywhere. Love has always been the very  
8 foundation of my work."

9 "Don't forget rage," I remind him.

10 "Love and rage and - sex. What else is there?" To prove his point, he'll be launching Dance With Desire,  
11 his collected love poems, at Magnum Bookstore in Ottawa tomorrow. That's International Women's  
12 Day.

13 This coincidence of dates brings us to the thorny issue of Layton's record in relationships, a sore point  
14 with feminists. I ask him point blank if he's a serial monogamist.

15 "Yes," he says. "But I have yet to be convicted."

16 "And I'm his latest victim," Anna chimes in, smiling radiantly.

17 Says Layton in self-defence, "I like to leave them happy, rather than dead."

18 In Canada, the verdict still isn't in on Irving Layton, and some would say there isn't a jury in the country  
19 that could give him a fair trial. Attempts to put him in his place or "expose" him all stumble against the  
20 reality of his achievement. Elspeth Cameron's notorious portrait did much to prove that there is still little  
21 room in our country for a poet of his range and stature.

22 You can accuse a poet of the most heinous crimes and personal failings without doing the slightest  
23 damage to his reputation. Perhaps some day Canada's army of critic/moralists will realize that they've  
24 missed the 20th century. We don't need poets to live exemplary, much less conventional, lives. We need  
25 them to write great poems. Irving Layton has kept his side of the bargain.

26 When I finally leave, I have the impression that I've been taken in again - duped into believing in poetry  
27 by someone who calls himself Irving Layton.

28 And the funny thing is, I'm grateful.

Ann Diamond is a Montreal poet.

**Exhibit D:**  
**Ann Diamond's Introduction to Stephen Gianelli**

## Ann Diamond on Stephen Gianelli

When Stephen Gianelli's emails land in my inbox, mostly out of the blue and unsolicited, they are so overflowing with repetitive accusations, misinformation, threats, self-aggrandizing boasts, undiluted rage, and general nastiness that it's next to impossible to read to the end of one of them. My impulse is always to ignore them and tell him to stop sending them. That he seems to have unlimited energy and endless time to go over all these details with someone he does not know in an attempt to win me over, while at the same time he constantly accuses me of having an ancient axe to grind with Cohen (i.e. I'm a hopeless case, as far as he's concerned, so he's barking furiously up the wrong tree), would under normal circumstances be a sign of mental imbalance.

He always throws in plenty of insults, false statements and fanciful deductions. His tone is that of a pitbull straining at the leash and gives me flashbacks of a courtroom where I'm being cross-examined by a vicious criminal lawyer whose whole strategy is to exhaust and terrorize the witness. Gianelli's game is to complicate and obfuscate, mixing legal arguments with irrelevant nonsense. He seems to assume his opponent is stupid and weak and can be overwhelmed by a word-salad. I think some of this could be caused by his overuse of "copy and paste" -- he's in a hurry and not really writing "to me" or trying to make a persuasive argument. He doesn't reread his emails to see what kind of message they actually convey: that the writer is standing on some soapbox in his mind, shouting at the world, like certain mental patients you see walking the streets who seem to be mad at the air, the cars, the sidewalk.

He's obviously not interested in holding a discussion, getting to the truth, or looking beyond the various documents he "downloaded at his own expense" -- and as anyone with common sense knows, legal documents don't prove what really happened in 2004-5. They convey some of the evidence, all of it coming from one side.

Gianelli's explanation as to why he's been out to get Kelley Lynch since 2008, does not make sense either. He claims she slandered him and called him names on the internet, and in revenge he has totally immersed himself in her legal case. To the point of contacting her relatives and friends, spreading false stories about her, making up quotes, "writing her in jail", posting photos of her residence and roommates on his blog -- for the past seven years. Nobody in their right mind, let alone a 'successful trial lawyer' -- who has no material interest in this case, and is not a paid shill -- behaves like this. It's not just extremely unprofessional, it would land him on 'stress leave' or in serious trouble with his colleagues and peers if he were still practicing. Hiding behind the handle Blogonaut would not conceal his identity for long, especially not on the porous internet. His badly written and often illogical, emotional rants would embarrass and bring him close to professional suicide.

But apparently since he's retired, and apparently well-off, and lives in a comfortable tax haven on Crete, he doesn't seem to care and just indulges his childish fantasies and catty remarks with his tiny circle of cronies. It's fairly obvious he uses alternate accounts and different IDs, e.g. "Mongochili," to make it appear others read his blog and share his 'obsession' with Lynch. His sheer extremism indicates he is either a "rogue criminal lawyer" gone slightly postal, or a paid agent of Leonard Cohen and/or his legal team. I think the latter.

I think his over-the-top campaign will have the opposite effect than the one intended: it can only make people suspicious of the case against Kelley Lynch. Otherwise, why not let justice take its course? Why subject her to endless attacks over the internet if she has already been declared guilty? This kind of harassment resembles 'gang stalking' -- except that Gianelli seems to be both the leader and most of the membership of his own gang.

Gianelli is like no other email correspondent I have ever had. A single-paragraph response from my end always leads to a flood from his. Each exchange is like a trip down a rabbit hole of irrational rage. Here and there he mixes in details and facts which might be worth discussing, if they weren't drowned by high-volume invective. Of course this could be a tactic: if he really was ever a successful trial lawyer, it may have been by being an insufferable bully. Or maybe most of his cases involved low-life criminals or people with little or no education.

He claims to have accurately predicted the outcome of every Lynch hearing -- but then so could I. As we all know, cases are won on technicalities. That's one of the reasons, including the 10-year series of precedents, that I am not surprised the judge dismissed Kelley's motion.

If Gianelli were truly a respectable lawyer, he would restrict his comments to these legal matters, and not engage in bizarre slander and speculation. He would have no need to bring up my "past" - or a wacked version of it that sounds like it came from someone on Cohen's disinfo team. He draws from a psychological profile that is easily recognizable because I have heard it from other Cohen groupies. As someone who saw a bit too much when I knew Cohen, I'm no stranger to slander, I've written out my story on a public blog etc. where anyone can read what I have to say. Much of what I have written on Cohen was initially to defend myself against gossip and rumours that were circulated (and believed) by some of his friends. My side is completely different, much more detailed and accurate. It's also quite revealing of the life of a clever pop idol in our celebrity-worshiping culture. There's no point in my arguing with people who base their opinions on ridiculous myths, like the 'restraining order' that never was. Cohen's deceptive tactics have not really evolved in the past twenty years, since he used them on me.

I really don't care if Gianelli thinks I am a star-struck 'scorned woman' who never got over her passing encounter with greatness. This Mafia-style lawyer's fixed opinions, based on trashy clichés say much more about him than they do about me or my writing, or why I became interested in what really happened to Kelley Lynch.

And of course, no one would ever suspect Leonard Cohen of encouraging Gianelli. But in my experience, Gianelli is exactly the kind of human megaphone Cohen places in charge of his 'secret business.' Like other clowns from Cohen's private entourage that I have met over the years, he may not even realize he's being used because he is ridiculous and therefore disposable. It's a fascinating system that owes much to the criminal underworld that Leonard Cohen skirts with all the skill of someone born into it. I'm sure Gianelli feels at home, and knows his place, in that world where he acts the part of a useful idiot whose job is to create a circus atmosphere and put the audience into a deeper state of trance.

I am by now firmly convinced Lynch is a patsy/victim of a weird consortium of Cohen associates, clueless supporters, and Cohen himself. If I hadn't lived next door to Leonard Cohen, and witnessed similar dynamics twenty years ago, I might believe differently. But the essence of what happened to Kelley also happened to me, two decades ago, on a lesser scale with lower stakes. It was relatively

easy for me to walk away from it back then – my reputation was damaged but my life was not utterly destroyed by my association with Leonard Cohen, as Kelley's was.

I empathize with her situation, and see it as just one more story of the corruption that is sinking the whole world. I know Leonard Cohen would agree with that. He would only disagree with the idea that we all have an obligation to oppose injustice, rather than 'let it go by' and even profit from it.

Ann D.

**Exhibit E:**  
**Schedule of Trial Testimony/Statements**  
**(Federal tax matters and Internal Revenue Service)**

**Exhibit G:**  
**KL letter to IRS Chief Trial Counsel's Office**  
**dated July 25, 2004**

**Kelley Lynch**  
**419 N. Larchmont Blvd., Suite 91**  
**Los Angeles, California 90004**  
**323.935.9939**

July 25, 2004

Department of the Treasury  
Internal Revenue Service  
Office of Chief Trial Counsel  
Small Business/Self Employed Division Counsel  
3018 Federal Building  
300 N. Los Angeles Street  
Los Angeles, California 90012

Re: Leonard Cohen vs. Commissioner (Docket No. 7024-02)

To Whom It May Concern:

I am writing with respect to the above referenced Trial Court case and related matters. I am Leonard Cohen's personal manager and have an ownership interest in three entities with him. Those entities are Blue Mist Touring Company, Inc., Traditional Holdings, LLC, and Old Ideas, LLC. These three entities either own or sold intellectual property.

For the year 1999, Sony Music issued a 1099 to Leonard Cohen in the sum of \$1 million. On January 8, 2002, IRS issued Letter No. 3219 (SC/CG) to Leonard Cohen for the year ending December 31, 1999 showing a deficiency in connection with tax form 1040. This situation was initially handled by Leonard Cohen's personal tax and corporate attorney, Richard Westin, who then referred Cohen to Hochman Rettig.

I became particularly concerned with respect to the conduct of Leonard Cohen and his representatives in January and February 2002. The reason for this is due to hysteria that arose in connection with the "inadvertent" 1099s Sony issued to Leonard Cohen personally in the amounts of \$1 million and \$7 million respectively. Leonard Cohen's tax accountant wrote and advised him that he shuddered to think of the penalties and interest due. Leonard Cohen called his tax accountant after receiving his letter to discuss the matter. This matter was then discussed, both telephonically and in emails, with Leonard Cohen, Richard Westin, and Neal Greenberg (Cohen's financial adviser and investor). These 1099s related to a deal that Sony pursued which closed in 2001.

What concerns me specifically is the fact that the Sony deal was done with Traditional Holdings, LLC and not Leonard Cohen. The \$1 million non-refundable prepayment should have either been paid to Traditional Holdings, LLC or transferred to Traditional Holdings, LLC. To



complicate matters even further, the assets that were sold to Sony belong to Blue Mist Touring Company, Inc. and were not assigned to Traditional Holdings, LLC. The reason for this is due to the fact that, while Sony initially pursued this deal with Blue Mist Touring Company, Inc. (and began their due diligence with that entity), Cohen's accountant and tax lawyer raised issues related to collapsible corporations. Richard Westin represents Leonard Cohen. He does not represent me or the entities themselves. I did provide Westin with a very limited power of attorney authorizing him to prepare and file the Traditional Holdings, LLC formation documents with the State of Kentucky. I also agreed, after Cohen instructed him to do so, to permit Richard Westin to prepare my Indemnity Agreement with respect to my investment in Traditional Holdings, LLC via a promissory note. I do not understand how an individual invests in a company via a promissory note and, at the same time, receives distributions with which to the payments. I am enclosing Richard Westin's March 6, 2002 letter summarizing this matter. I specifically requested that he write this letter to avoid any future confusion between me and Leonard Cohen. According to the corporate records, I receive \$20,000 and \$24,000 which pays the promissory note and taxes. I also receive \$240,000 year (from profits) to pay whatever taxes Westin advises are due with respect to Traditional Holdings, LLC. Richard Westin handles the Traditional Holdings, LLC tax returns and prepares the K-1s. While I am to receive 100% of the profit (and this was the agreed upon amount Cohen and Westin arrived at), I am unable to obtain financial statements and/or profit and loss statements from Neal Greenberg. And, while Richard Westin and Neal Greenberg are supposed to handle all loan documentation (Greenberg would have those details), most of Leonard Cohen's loans (totaling millions) from Traditional Holdings, LLC remain undocumented. I would also like to note that Neal Greenberg's financial statements are incoherent and originally co-mingled Leonard Cohen's personal accounts; his charitable remainder trusts; and the Traditional Holdings, LLC accounts on one statement prepared for Leonard Cohen personally. Greenberg also provides a courtesy monthly email that includes the loans which he and Westin have repeatedly confirmed are assets of Traditional Holdings, LLC. I am alarmed by the complete lack of attention to corporate governance. I also enclose herewith Neal Greenberg's January and June 2004 letters to Leonard Cohen raising "IRS warnings" and dangers. I've reviewed these letters with Leonard Cohen and he advised me not to inform Neal Greenberg of any future income. That would include the studio album that will be delivered; his plans to tour behind that album; and the third intellectual property deal we are pursuing. That deal is also complicated because Leonard Cohen is once again demanding unattractive stock deals. Leonard Cohen continually advises me that he does not want to pay ordinary income taxes. I find these comments alarming in light of some of the other activity.

I have no expertise in IRS or tax matters and find a great deal of the discussions about tax matters thoroughly confusing if not downright deranged. Some of the information I receive is incoherent. I do not handle IRS, tax, accounting, financial, investing, legal or inadvertent 1099 matters. I also do not handle financial statements, financial reports, loan documents, or promissory notes. Leonard Cohen has a team of professional representatives handling those matters. I am enclosing an email dated February 12, 2002 between me, Leonard Cohen, and Richard Westin that is self-explanatory and addresses some of my concerns.

On January 17, 2003, Hochman Rettig wrote David R. Jojola of the Los Angeles Office of the Chief Trial Counsel. This matter was handled by Steve Blanq at Hochman Rettig. I had concerns about Traditional Holdings, LLC and the private annuity agreement. I am enclosing

many of the corporate records for these entities; the Annuity Agreement; and my Indemnity Agreement. I am also enclosing the stock certificates, non-revocable assignments, and other documentation related to my ownership interest in Blue Mist Touring Company, Inc., Traditional Holdings, LLC, and Old Ideas, LLC which was formed in June 2004 in Delaware (by Richard Westin) and owns the intellectual property associated with Cohen's forthcoming studio album.

After I addressed my concerns with Steve Blanq, I sent him some of the Traditional Holdings, LLC documents and the Annuity Agreement. I then mentioned to Richard Westin that I spoke to Steve Blanq about these matters. I received a phone call from Steve Blanq advising me that he spoke to Richard Westin who informed him that I do not have attorney/client privilege and therefore Steve Blanq may not discuss these matters with me. Given the fact that I have an ownership interest in Traditional Holdings, LLC, I find that statement alarming. Leonard Cohen personally wrote Richard Westin and Neal Greenberg wrapping them in attorney/client privilege and excluding me.

Hochman Rettig's letter addressed the factual and legal analysis of the Cohen v. Commissioner matter (Docket No. 7024-02) as follows: "Leonard Cohen, through his representatives, began negotiations in 1999 with Sony Music International ("SMI") for a buyout of his SMI master recordings catalog. In an effort to secure that SMI was serious about the buyout and to secure future performance, Mr. Cohen demanded a deposit of \$1,000,000. Ultimately, SMI agreed to this request and on November 5, 1999, wired Mr. Cohen \$1,000,000. Accompanying the wire transfer was a letter dated November 5, 1999 which is attached hereto as Exhibit A. The letter from Paul Gilbert of SMI provides: 'This amount is deemed a partial prepayment against the proposed \$8 million buy-out of Leonard's future royalty interests in his master recordings and compositions under all of his agreements with Sony Music and Sony/ATV.' The factual basis for treatment as a deposit is further supported by Mr. Gilbert's letter dated April 1, 2002 (attached hereto as Exhibit B) which provides: '. . . this letter is to confirm that the \$ 1,000,000 paid to you by Sony Music Entertainment, Inc. ("SMEI") in November of 1999 was a deposit towards a possible royalty buyout . . .'"

This is not my understanding with respect to the \$1 million prepayment. I would like to keep this letter confidential because I am convinced that I would lose my job if Leonard Cohen, or his representatives, were to find out that I contacted IRS. There has been so much paranoia and hysteria on the part of Leonard Cohen and his representatives over this matter that I can conclude nothing other than some type of egregious tax fraud has occurred.

The history of this deal, and specifically the \$1 million non-refundable prepayment, actually began when Leonard Cohen actively began pursuing intellectual property deals. He closed the first deal, with Stranger Music, Inc., in 1996. He then actively began pursuing other intellectual property which included a possible bond securitization deal. As of November 1999, Leonard Cohen planned to close a bond securitization deal with CAK. In order to pursue that deal, Cohen formed LC Investments, LLC. CAK demanded a bankruptcy proof entity. However, SOCAN (the Canadian performing rights society) refused to pay writer share of royalties to a company not owned 100% by the writer, Leonard Cohen. Therefore, it was decided and agreed (by Cohen and his representatives) that LC Investments, LLC would collect the SOCAN royalties. These assets are owned by Blue Mist Touring Company, Inc. which is true for all intellectual property