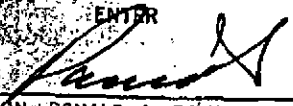


ACC

EXHIBIT 340

COURT OF COMMON PLEAS
 ENTER

 HON. RONALD A. PANIOTO
 THE CLERK SHALL SERVE NOTICE
 TO PARTIES PURSUANT TO CIVIL
 RULE 58 WHICH SHALL BE TAXED
 AS COSTS HEREIN.

Judge Ronald A. Panioto

**COURT OF COMMON PLEAS
 DIVISION OF DOMESTIC RELATIONS
 HAMILTON COUNTY, OHIO**

ELLEN L. TURNER

DATE: _____

COSTS PAID
GREGORY HARTMANN
 CLERK OF COURT OF COMMON PLEAS

CASE NO. DR 0500131

VS.

NOV 8 7 2006

FILE NO. E

JON H. ENTINE


 DEPUTY CLERK
 CINCINNATI, OHIO

DECREE OF DIVORCE

Defendant

Judge Panioto
Magistrate Theile

This cause came on for a hearing on the 7th day of November, 2006 on the Complaint of Plaintiff, Defendant having withdrawn his Counterclaim, both parties being present and both represented by counsel, and the Court finds from the evidence that Plaintiff is and was for at least six months immediately preceding the filing of the Complaint a resident of the State of Ohio; that Plaintiff and Defendant have been living separate and apart without cohabitation for more than one year, as amended in accordance with Rule 15 per counsel's oral motion, and that by reason thereof, Plaintiff is entitled to a divorce; that Defendant has been duly served with summons and a copy of the Complaint as required by law, which service is hereby approved, and that the Court has jurisdiction of the cause of this action and the parties hereto, and that the parties were married on the 15th day of May, 1994 at Tarrytown, New York and that one child was born the issue of the parties, namely, Madeleine Entine, born May 22, 1998, and that Plaintiff is not now pregnant.

1. IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that Plaintiff be and is hereby granted a divorce from Defendant; that the marriage is hereby dissolved and that

Rules of the American Arbitration Association with Alan Bieber, CPA serving as the arbitrator of disputes. The cost of arbitration will be paid as the decision finder may direct.

4.4 All spousal support payments from Wife to Husband shall terminate sooner than as set forth above upon the first of the following to occur: (1) the death of either party or; (2) Husband's remarriage or cohabitation by Husband with another woman tantamount to marriage.

4.5 Husband and Wife each understand and agree that all of the installments of spousal support provided for in this Agreement are intended to be deductible to Wife and taxable alimony to Husband for federal and state income tax purposes.

4.6 The parties understand the spousal support provisions are not subject to the Court's continuing jurisdiction and therefore, are not modifiable or reviewable by the Court. The Court will not retain jurisdiction over spousal support except to enforce the specific provisions as set forth in Paragraphs 4.1 through 4.5 of this Separation Agreement.

V. CHILD SUPPORT

5.1 Neither party shall pay child support until the Class I Spousal Support terminates. At that time, the matter of child support will be reviewed by the Court or as agreed upon by the parties.

VI. COUNSEL FEES AND COURT COSTS

6.1 Each party shall be responsible for the payment of his or her attorney fees incurred in this action.

6.2 The parties shall share equally the Court costs incurred in this action.

VII. MISCELLANEOUS

7.1 Husband has reimbursed Wife for COBRA costs through November 30, 2006. Husband shall be responsible for his own COBRA costs effective December 1, 2006.

7.2 Wife has reimbursed Husband for piano expenses.

7.3 All pending uncovered medical expenses shall be paid pursuant to the terms of

the Shared Parenting Plan.

7.4 In accordance with the parties' agreement, Husband has dismissed Wife and Turner & Humbert, LLC as defendants from the defamation action known as *Jon H. Entine v. Bruce Humbert, et al.*, Court of Common Pleas, Hamilton County, Ohio, Case No. A0603809.

VIII. CONTINUING JURISDICTION

8.1 The Domestic Relations Court of Hamilton County, Ohio, shall retain jurisdiction to effectuate any and all provisions of this Agreement which relate to the division of property.

IX. COMPLETE AGREEMENT

9.1 Subject only to the obligations of either party to the other as set forth herein, this Agreement shall be a full and complete division of all marital property rights between the parties, each of whom does by the provisions hereof release, satisfy and discharge all claims and demands against the other, pertaining to all rights of dower, inheritance, descent and distribution, allowance for support, right to remain in the mansion house, right to administer the estate of the other, all rights of surviving spouse, heir, legatee, devisee, and next of kin in the estate of the other, and all other rights in all marital property which each now owns.

9.2 Except as specifically restricted by this Agreement, each party may freely sell, transfer, or otherwise dispose of his or her own property and assets by gift, deed, or last will and testament. Upon the death of either party, all of his or her property, both real and personal, which shall not have been disposed of during life or by last will and testament, shall descend to, vest in, and distribute to such person or persons as would be entitled to the same under the statutes of descent and distribution in the State of Ohio then in effect had the surviving party died during the life of the other party. Each party forever releases the other party from all claims and causes of action with respect to a division of marital property except for the obligations and claims set forth in this Agreement.

X. INCORPORATION INTO DECREE

COBRA PAYMENTS FOR MADELEINE OWED BY ELLEN TURNER**Summary through January 31, 2008:**

Refund of money Ellen collected in December 2006:	\$160.28
January COBRA	\$145.30
February COBRA	short-changed by .30
March COBRA	\$145.30
April COBRA	\$145.30
May COBRA	\$145.30
June COBRA	\$145.30
July COBRA	\$145.30
August COBRA	\$145.30
September COBRA	\$145.30
October COBRA	\$145.30
November COBRA	\$145.30
December COBRA	\$145.30
January 2008 COBRA	\$114.82
February 2008 COBRA	\$114.82
Total COBRA not paid by Ellen to Jon as of 1/31/08	\$1988.52

Turner v. Entine Outline of Final Agreement

1. The residence on S. Clippinger may be offered or listed for sale by Jon and he will be responsible for all decisions of sale including, but not limited to, selection of a realtor, listing price, etc. Ellen will sign a Quit Claim Deed to Jon. Jon will sign a non-interest bearing promissory note and mortgage to Ellen for \$190,000.00 subject to terms of Decree. No other debt will be incurred against the property before July 1, 2007 except to pay Ellen her interest in the property.

Assuming the house is sold by April 30, 2007, proceeds will be divided as follows:

Jon to receive the first \$450,000.00 and credit for principal paydown from October 1, 2006 to date of sale. The remainder of the net proceeds shall be divided 50/50.

Ellen will have the right of first refusal on sale. Jon will immediately provide Ellen verification of an offer made which he is willing to accept and Ellen will decide whether to exercise her right of first refusal within 2 business days of the verification and will close within 45 days thereafter. Ellen will be excluded in the listing contract with the realtor from commission.

As of 10/1/06, each party will pay their own household expenses, including COBRA, mortgages and real estate taxes. Jon will hold Ellen absolutely harmless on the mortgage and indemnify her from any liability thereon. Ellen will be entitled to receive monthly notice from Washington Mutual that Jon is current on the mortgage payments. In the event of a default of payment, the Court shall retain jurisdiction to award attorneys fees and costs to Ellen. Jon will remove Ellen from the note secured by the mortgage by applying to refinance the mortgage by May 1, 2007 and every 6 months thereafter with an absolute release date concluded by July 1, 2008 or by other consent of the lending institute to remove Ellen from the liability.

If the S. Clippinger home is not sold by April 30, 2007, then Jon must buy out Ellen's interest at a fixed sum of \$190,000.00 paid by June 30, 2007.

2. Ellen will retain all Sara Lee benefits going forward and currently held by her or on her behalf.
3. The assets already divided are to remain as divided, except household goods.

- 4. Each party will retain their own retirement/other investment assets currently in his or her name.
- 5. Effective October 1, 2006 and for 36 months, Class 1 support is \$3,000.00 per month (all spousal, no child).
Class 1 spousal support is to be by direct payment to Jon by the 5th of each month.

Class 2 is to be 25% of earned income (excludes Sara Lee) in excess of \$200,000.00 gross income (net of reasonable and necessary business expenses) earned by Ellen's labor in calendar years 2007, 2008 and 2009.

In the event of any dispute as to earned income, an ADR clause will apply with Alan Beiber as the arbitrator of disputes, including, but not limited to, making any decisions as to the documents which must be produced by Ellen.

Spousal support terminates earlier in the event of death of either party, remarriage or cohabitation by Jon. Beyond this, the Court will not retain jurisdiction to modify, terminate, extend or otherwise alter spousal support for any reason.

Ellen is to provide evidence of her gross income and business expenses by 2/5/08, 2/5/09 and 2/5/10.

25% payments scheduled to be paid directly by Ellen to Jon as follows:

- Feb 15, 2008
- Feb 15, 2009
- Feb 15, 2010

- 6. Assuming the Entine family ring can be located by either party, it is to be retained by Jon. Both parties shall allow access by Larry Glassman to search the areas of their homes where the ring may be located upon signing this Agreement to attempt to locate the ring. If the ring cannot be located after due diligent search set forth herein, then Ellen agrees to designate Maddie as the beneficiary of certain pieces of jewelry she owns as follows at her death: platinum diamond ring designed in 1988, the pink sapphire necklace and earrings and the opal necklace.
- 7. All other claims are released, except household goods and personal property and 2005 tax returns. These issues are to be mediated or determined by binding arbitration with Larry Glassman by 10/10/06.

- 8. Jon dismisses Ellen and Turner + Humbert from defamation suit by 3 p.m. Monday, 9/18/06 or this agreement is null and void.
- 9. Jon retains Yukon with title transferred by final hearing date in this matter.
- 10. Ellen retains her leased car.
- 11. Child support set at zero until Class 1 spousal support terminates and then to be reviewed by the Court or as the parties may agree.
- 12. Jon shall reimburse Ellen for COBRA by the earlier of the final hearing date or 10/10/06 and every month thereafter as soon as the payment is due until final hearing date. Jon to be responsible for his ~~own~~ COBRA costs effective 10/01/06. Ellen shall reimburse Jon for piano expenses by the earlier of the final hearing date or 10/10/06. All pending uncovered medical expenses shall be paid per the shared parenting plan.
- 13. The parties shall alternate claiming Maddie as an exemption with Jon claiming in even years and Ellen in odd years. If the exemption is phased out by the party entitled to claim her in their respective year, then notice shall be given to the other parent by 3/15 to allow the other parent to claim her.
- 14. All pending motions are hereby dismissed without prejudice, all trial dates vacated and this matter shall be set for final merits hearing.



Ellen Turner 9/14/06
Ellen Turner

Jon Entine 9-14-06
Jon Entine

And all Counsel of Record:

Jandy 9/14/06

Chloe M. Fry 9/14/06

Robert J. Hayes 9/14/06

Chloe J. Hayes 9/14/06

64110131

3/3/08

SARA LEE CORPORATION Open Enrollment
 Account #: 3620890494
 2008 Monthly COBRA Rate Sheet
 Division: SX Unit: MP

MEDICAL

Plan Name	Carrier Code	Option Code	Family Status			
			Individual (1)	Indiv + Spo (9)	Ind+Children (15)	Family (3)
BLUE CROSS BLUE SHIELD IL MED/RX	380P	D	398.15	772.86	659.93	1034.65
BLUE CROSS BLUE SHIELD IL MED/RX	380P	E	312.08	595.62	513.25	796.88
BLUE CROSS BLUE SHIELD IL MED/RX	380P	F	299.59	571.79	492.72	765.00

* Any premium indicated with * reflects the current rate and is subject to change.
 Note: Rates include a 2% administration fee.

DENTAL

Plan Name	Carrier Code	Option Code	Family Status			
			Individual (1)	Indiv + Spo (9)	Ind+Children (15)	Family (3)
DELTA DENTAL OF ILLINOIS	D120	A	30.94	63.41	52.59	85.07

* Any premium indicated with * reflects the current rate and is subject to change.
 Note: Rates include a 2% administration fee.

VISION

Plan Name	Carrier Code	Option Code	Family Status			
			Individual (1)	Indiv + Spo (9)	Ind+Children (15)	Family (3)
VSP - FULL SERVICE PLAN	V102	A	7.13	11.40	11.64	18.77

* Any premium indicated with * reflects the current rate and is subject to change.
 Note: Rates include a 2% administration fee.

MADDIE'S COST

\$193.13

÷
2

\$96.57
EACH

Subject: Unpaid out of pocket medical expenses for 2005/2006

Date: Thursday, February 21, 2008 5:11 PM

From: Jon Entine <runjonrun@earthlink.net>

To: ellen.turner@gmail.com

Conversation: Unpaid out of pocket medical expenses for 2005/2006

Hi Ellen,

I was shocked that you are refusing to pay owed medical expenses for 2005 and 2006, claiming, as you did in your letter to me, that you will not pay them "per the divorce decree."

This is not constructive. The divorce decree is absolutely 100 percent clear that you owe this. Moreover, you argued this yourself in court when you sued me for not payment of your medical expenses!

Just to summarize what our divorce decree says:

--7.3 if the divorce decree says "All pending uncovered medical expenses shall be paid pursuant to the terms of the Shared Parenting Plan."

As you know, and as we have both have records of this, including filed with the court, I have followed the provision of the SPP to the word, provision IVB, as far as reimbursement of medical expenses. I submitted all documents to you, and got a return receipt, for medical years 2005 and 2006.

Ellen, please consult with your lawyer about this. The magistrate will not be happy that you are turning this into a game. You lost all six cases before you in the last go round. Please, take your finger off the trigger. Please pay this within the week or it will be litigated in court, and you will have to pay expenses in this regard.

We have a chance to work cooperatively even when we disagree. Let's grab this opportunity.

Regards,

Jon Entine

Subject: Attached is the court document of what you owed on COBRA payments through January 31, 2008

Date: Monday, March 3, 2008 10:47 AM

From: Jon Entine <runjonrun@earthlink.net>

To: ellen.turner@gmail.com

Conversation: Attached is the court document of what you owed on COBRA payments through January 31, 2008

Hi Ellen,

Thanks for your letter, received today.

Attached is the document, introduced into evidence and accepted by you, and used by the magistrate to make his ruling as to COBRA payments, and now legally owed by you. It includes all money owed by you to me for COBRA payments through February 2008. As I had no bill for March in January, and did not include it in my summary, accepted by the court and by you in your testimony, it clearly did not include the March payment.

So you do owe me the March COBRA payment, and it is due tomorrow.

There is a minor mistake on the monthly COBRA payments for this year, I found out today. The \$114.82 monthly figure of the break-out on Maddie's share of the medical costs that began in January 2008 was the figure I called to me by phone by COBRA last December and through January (they didn't have a hard copy to send me, as Blue Cross was taking over the old Definity Health program). I asked them for a hard copy today and the figures are slightly different, I'm told. I've asked them for a hard copy to be sent to me via PDF, and will have it to you later this afternoon. I will put a copy in your mailbox in an envelope.

They did go over the actual figures with me today, and here is what it comes to:

I pay \$492.72 a month for Individual and one child BC/BS Option F. If I was paying for me alone, it would come to \$299.59. That means Maddie share is not \$114.82 as they had originally told me in December, but \$193.13. That means we each owe \$96.57. That means that the court ordered you to pay an extra \$18.26 more than you actually owed for the months of January and February 9 (e.g.: you should have owed \$96.57 but paid, through the court order, \$114.82 for each month).

You still have not paid me for March COBRA. I paid the entire bill more than a week ago and sent you a photocopy of the check as proof of payment, which you acknowledge getting. Your share for March is NOT \$114.82, as I had thought it was, but \$96.57.

That means you overpaid for January and February by $2 \times \$18.26$ for a total of \$36.52.

So you actually owe me, for the month of March, due tomorrow, $\$96.57 - \36.52 (overpayment for Jan/Feb) = \$60.05

NOTE: You also only paid me \$57.76 of the \$208.27 owed to me for out of pocket medical expenses for 2005 and 2006, which is a shortfall of \$151.51. See attachment. There is NO QUESTION the court will order you to pay this, as it is required by the SPP, which does not forgive

medical debts owed. PLEASE: Jon get it over with and pay what you owe.

OWED to me by tomorrow: \$2,056:

If it is not paid by the end of the week, I will have to add this to the April docket. I hope we don't have to go there.

Regards,

Jon