EXHIBIT A

Herrick, Feinstein LLP
Attn, Ms. Libby Hostetler
6/23/14
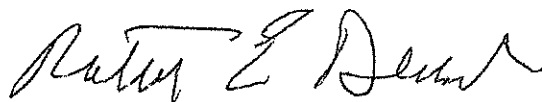**To be forwarded to the Honorable Judge Andrew J. Peck**

I strongly favor the Net Equity Method for the distribution of the monies received and currently held by the Beacon/Andover Funds from Trustee Irving Picard. All the distributions from the Trustee as well as the Global Settlement have been via the Net Equity method. No matter how you slice it, the Valuation Method which treats the Madoff investment as a standard financial investment product, instead of a Ponzi Scheme, unfairly benefits investors who were left with less net equity because of the money they withdrew.

The non -Madoff investments in several Hedge Funds were a different issue because of the ebb and flow of viable investments over the life of the Beacon Funds. The valuation method was accepted by the majority of investors in 2009, and certified by Judge peck despite his audible personal preference for the Net Equity method of distribution. We favored the evaluation method at that time because we were offered three confusing Restatement Methods of distribution with the absence the Net Equity choice. We picked the Valuation method out of desperation and

expediency. At that time the Trustee did not accept the Beacon Funds as a Customer, and we were anxious to receive some money from our investment. Interestingly I voted for the Evaluation Method at that time despite the fact that each of the three Restatement Methods would have increased my payment by 50 to 60% in 2010. The Restatement Trio did not receive a significant number of votes because many investors would have been severely penalized.

I believe the Net Equity Method of distribution has been the default method of distributing payments to the Madoff Victims and would be favorably acceptable by the majority of Beacon investors, management and Council.

Robert E Decker MD

Emeritus Director of Neurosurgery at The North Shore-LIJ Medical Center, and Professor of Neurosurgery at The Albert Einstein College of Medicine