

Baker Hostetler

Baker & Hostetler LLP

Washington Square, Suite 1100
1050 Connecticut Avenue, N.W.
Washington, DC 20036-5304

T 202.861.1500
F 202.861.1783
www.bakerlaw.com

April 8, 2008

Bruce W. Sanford
direct dial: 202.861.1626
bsanford@bakerlaw.com

Via Email

Richard B. Zabel, Esq.
Akin Gump Strauss Hauer & Feld LLP
590 Madison Avenue
New York, NY 10022-2524

Re: *John Wiley & Sons, Inc.*

Dear Mr. Zabel:

We are in receipt of your March 24 letter in which you declined, once gain, our offer for a meeting among counsel. We are responding to clarify certain points raised in your letter.

Contrary to your suggestion, Allied has not "avoided Mr. Einhorn for years." In fact, Allied, through its Audit Committee of the Board, has sought information directly from Mr. Einhorn on at least two previous occasions as noted in my October 31, 2007, letter to Deidre Silver at John Wiley & Sons. Mr. Einhorn never responded.

Furthermore, you will recall that we first proposed a preliminary meeting with you last year, in my letter of December 11, 2007. I asked that you give me a call to schedule the meeting either before the holidays or after the first of the year. You never called.

In proposing a meeting among counsel, Allied simply wants to ensure that proper ground rules are in place for a productive meeting between the principals. It is entirely common and reasonable for attorneys representing parties in litigation to have such a meeting as a first step – for settlement purposes or otherwise – to discuss the issues regarding their clients, especially where, as here, additional concerns, such as Reg. FD, come into play. It is telling that Mr. Einhorn will not agree to a preliminary meeting between counsel, especially where there has been such a long track record of Mr. Einhorn attacking Allied.

Richard B. Zabel, Esq.
April 8, 2008
Page 2

Even though Allied is willing to meet with Mr. Einhorn after a preliminary meeting among counsel, that is not to say, as you imply, that a meeting with Wiley is not appropriate. On the contrary, Wiley bears independent responsibilities as a publisher and it certainly would be in Wiley's interest to meet with us, particularly after we have requested such a meeting on numerous occasions.

This is especially true now that Wiley has recently published on the Internet dust jacket copy that contains libelous statements concerning Allied. We describe in detail the false and defamatory nature of the promotional copy in my letter dated April 8, 2008 to Deirdre Silver, a copy of which is enclosed. We ask that you and Mr. Einhorn coordinate with Wiley to have the libelous statements removed from the dust jacket immediately.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Bruce", with a long horizontal flourish extending to the right.

Bruce W. Sanford

cc: Deirdre Silver, Esq.