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March 13, 2025

Via ECF

Honorable John P. Mastando
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

Re: *In re Eletson Holdings, Inc., et al.*, Bankr. S.D.N.Y. 1:23-bk-10322 (JPM)

Dear Judge Mastando:

We respectfully write on behalf of Reed Smith, a named respondent on the motion as to which Your Honor just entered an Order (Dkt. 1537). Reed Smith respectfully objects to the Order on all grounds available, including without limitation:

1. The Order appears to have been based on an ex parte communication to this Court of a proposed order submitted by counsel at Togut, Segal & Segal (*see* 3/12/25 Tr. at 81:3-4). Neither Reed Smith nor to our knowledge any other respondent was provided with the proposed form of order. Nor was Reed Smith nor to our knowledge any other respondent given any opportunity to comment on it. The ex parte communication by counsel violates this Court's rules, the Federal Rules, and fundamental due process. It is a recurring violation (*see, e.g.,* Dkt. 1509, Ex. C).
2. The Order is not consistent with the Court's rulings as expressed on the transcript. For example, the Order omits the denial of the motion as against Reed Smith and other respondents (Tr. at 80:25-81:2).
3. As another example of inconsistency, the legal actions identified in Exhibit 1 to the Order include (as the second entry) an arbitration recognition proceeding in Greece apparently commenced under a Treaty to which the United States is a party. The Court's oral decision at no point referred to that action or any statements made in that action as being violative of any order of this Court. And in Movant's papers, there is no reference to any statements made in that action that Movant even asserted was a violation of any order of this Court.

Reed Smith fully reserves all its rights concerning the Order.

Respectfully submitted,

Louis M. Solomon

cc. Counsel of Record

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