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VIA ECF AND EMAIL

The 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., Case No. 23-10322 (JPM)*

Dear Judge Mastando:

We write on behalf of Eletson Holdings, Inc. in response to the *Letter to the Honorable John P. Mastando Regarding Second Circuit Decision Filed by Louis M. Solomon* [Dkt. No. 1705] filed earlier this evening by Reed Smith, LLP (the “Letter”).

We respectfully submit that the Second Circuit’s ruling has no impact on the proceedings before this Court. It does not overrule or alter any decision of this Court. The unstayed Confirmation Order remains fully enforceable and the Effective Date occurred over seven months ago.

With regard to the issues raised concerning the Microsoft Order, as Reed Smith notes in the Letter, the Microsoft Order has been appealed to the District Court. Thus, this Court has been divested of Jurisdiction over the Microsoft Order. Judge Liman can address any issues relating to privilege, particularly as that issue is already before him in connection with other pending matters.

Respectfully submitted,

/s/ Kyle Ortiz

Kyle J. Ortiz
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