



Driving progress
through partnership

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September 24, 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:

I write respectfully on behalf of Reed Smith LLP and the Eletson Holdings Inc. entity that the Second Circuit recognizes as being represented by Reed Smith in response to the letter submitted yesterday by Herbert Smith Freehills Kramer LLP (Dkt. 1838). Reed Smith and its client object to and dispute the allegations and characterizations contained within the letter, and respectfully request that the Court grant Reed Smith until October 6 to submit its response.

Lead counsel was unavailable yesterday and today due to religious observance of Rosh Hashana, and will be unavailable on October 2 for Yom Kippur. In addition, Reed Smith is under significant resource constraints due to concurrent briefing obligations in two pending Second Circuit matters, with briefs due September 30. *See In Re: Eletson Holdings Inc.*, No. 25-175 (2d Cir.), Dkt. 70; and *Eletson Holdings Inc., et al., v. Levona Holding Ltd.*, No. 25-445 (2d Cir.), Dkt. 77.

Given the seriousness of the allegations and the need to correct the letter's mischaracterizations, we respectfully request adequate time to prepare a full and accurate response.

We appreciate the Court's consideration and stand ready to provide any additional information the Court requires.

Respectfully submitted,

Colin A. Underwood
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cc. Counsel of Record

