JS 44C/SDNY
REV. 12/2025

CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for use of the Clerk of Court for the purpose of initiating the civil docket sheet.

PLAINTIFFS	DEFENDANTS
Appellant - Reed Smith LLP	Appellee - Eletson Holdings Inc.
ATTORNEYS (Firm Name, Address, And Telephone Number)	ATTORNEYS (If Known)
Marshall R. King, Nancy E. Hart, C. Lee Wilson - Gibson, Dunn & Crutcher LLP; 200 Park Ave, New York, NY 10166; (212) 351-4000	Kyle J. Ortiz, David E. Blabley Jr., Michael C. Blackmon, Rebecca Polinsky - Herbert Smith Freehills Kramer LLP; 1177 Avenue of the Americas, New York, NY 10036; (212) 715-9100

CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE)
(DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY)

28 U.S.C § 158 - Appellant Reed Smith LLP appeals the Order (I) Authorizing Turnover of the Eletson Client Files and (II) Confirming Transfer of Attorney-Client Privilege [Bankr. Dkt. No. 2117] in In re Eletson Holdings, Inc.

Has this action, case, or proceeding, or one essentially the same, been previously filed in SDNY at any time? No ☒ Yes ☐ _____
(If yes, Judge Previously Assigned)

If yes, was this case Vol. ☐ Invol. ☐ Dismissed. No ☐ Yes ☐ If yes, give date _____ & Case No. _____

Is this an international arbitration case? Yes ☐ No ☒

NATURE OF SUIT *(PLACE AN [x] IN ONE BOX ONLY)*

Click here for: Nature of Suit Code Descriptions.

TORTS

Contract

- ☐ 110 Insurance
- ☐ 120 Marine
- ☐ 130 Miller Act
- ☐ 140 Negotiable Instrument
- ☐ 150 Recovery Of Overpayment & Enforcement Of Judgment
- ☐ 151 Medicare Act
- ☐ 152 Recovery Of Defaulted Student Loans (Excl Veterans)
- ☐ 153 Recovery Of Overpayment Of Veteran's Benefits
- ☐ 160 Stockholders Suits
- ☐ 190 Other Contract
- ☐ 195 Contract Product Liability
- ☐ 196 Franchise

Torts

PERSONAL INJURY
- ☐ 310 Airplane
- ☐ 315 Airplane Product Liability
- ☐ 320 Assault, Libel & Slander
- ☐ 330 Federal Employers' Liability
- ☐ 340 Marine
- ☐ 345 Marine Product Liability
- ☐ 350 Motor Vehicle
- ☐ 355 Motor Vehicle Product Liability
- ☐ 360 Other Personal Injury
- ☐ 362 Personal Injury - Medical Malpractice

PERSONAL INJURY
- ☐ 365 Personal Injury Product Liability
- ☐ 367 Health Care/ Pharmaceutical
- ☐ 368 Asbestos Personal Injury Product Liability

PERSONAL PROPERTY
- ☐ 370 Other Fraud
- ☐ 371 Truth In Lending
- ☐ 380 Other Personal Property Damage
- ☐ 385 Property Damage Product Liability

Real Property

- ☐ 210 Land Condemnation
- ☐ 220 Foreclosure
- ☐ 230 Rent Lease & Ejectment
- ☐ 240 Torts To Land
- ☐ 245 Tort Product Liability
- ☐ 290 All Other Real Property

Civil Rights

- ☐ 440 Other Civil Rights (Non-Prisoner)
- ☐ 441 Voting
- ☐ 442 Employment
- ☐ 443 Housing/ Accommodations
- ☐ 445 Americans With Disabilities - Employment
- ☐ 446 Americans With Disabilities - Other
- ☐ 448 Education

Prisoner Petitions

Habeas Corpus
- ☐ 463 Alien Detainee
- ☐ 510 Motions To Vacate Sentence
- ☐ 530 General
- ☐ 535 Death Penalty

Other
- ☐ 540 Mandamus & Other
- ☐ 550 Civil Rights
- ☐ 555 Prison Condition
- ☐ 560 Civil Detainee - Conditions Of Confinement

ACTIONS UNDER STATUTES

Forfeiture/Penalty

- ☐ 625 Drug Related Seizure Of Property 21 USC 881
- ☐ 690 Other

Labor

- ☐ 710 Fair Labor Standards Act
- ☐ 720 Labor/Management Relations
- ☐ 740 Railway Labor Act
- ☐ 751 Family and Medical Leave Act (FMLA)
- ☐ 790 Other Labor Litigation
- ☐ 791 Employee Retirement Income Security Act (ERISA)

Immigration

- ☐ 462 Naturalization Application
- ☐ 465 Other Immigration Actions

Bankruptcy

- ☒ 422 Appeal 28 USC 158
- ☐ 423 Withdrawal 28 USC 157

Intellectual Property Rights

- ☐ 820 Copyrights
- ☐ 830 Patent
- ☐ 835 Patent - Abbreviated New Drug Application
- ☐ 840 Trademark
- ☐ 880 Defend Trade Secrets Act of 2016

Social Security

- ☐ 861 HIA (1395ff)
- ☐ 862 Black Lung (923)
- ☐ 863 DIWC/DIWW (405(G))
- ☐ 864 SSID Title XVI
- ☐ 865 RSI (405(g))

Federal Tax Suits

- ☐ 870 Taxes (U.S. Plaintiff Or Defendant)
- ☐ 871 IRS-Third Party 26 USC 7609

Other Statutes

- ☐ 375 False Claims Act
- ☐ 376 Qui Tam (31 USC 3729(a))
- ☐ 400 State Reapportionment
- ☐ 410 Antitrust
- ☐ 430 Banks & Banking
- ☐ 450 Commerce
- ☐ 460 Deportation
- ☐ 470 Racketeer Influenced & Corrupt Organization Act (Rico)
- ☐ 480 Consumer Credit (15 USC 1681 or 1692)
- ☐ 485 Telephone Consumer Protection Act
- ☐ 490 Cable/Satellite TV
- ☐ 850 Securities/ Commodities/ Exchange
- ☐ 890 Other Statutory Actions
- ☐ 891 Agricultural Acts
- ☐ 893 Environmental Matters
- ☐ 895 Freedom Of Information Act
- ☐ 896 Arbitration
- ☐ 899 Administrative Procedure Act/ Review or Appeal of Agency Decision
- ☐ 950 Constitutionality Of State Statutes

Check if demanded in complaint:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND $_____ OTHER _____

Check YES only if demanded in complaint

JURY DEMAND: ☐ YES ☒ NO

Do you claim this case is related to a civil case now pending in S.D.N.Y. as defined by Local Rule For Division of Business 13?
If so, state:

JUDGE Liman DOCKET NUMBER 1:23-cv-07331

NOTE: You must also submit at the time of filing the Statement of Relatedness form (Form IH-32) with an explanation as to why the cases are deemed related.



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(PLACE AN X IN ONE BOX ONLY)

ORIGIN

☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ a. **all parties represented** ☐ b. **At least one party is pro se.** ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from (Specify District) ☐ 6 Multidistrict Litigation (Transferred) ☐ 7 Appeal to District Judge from Magistrate Judge ☐ 8 Multidistrict Litigation (Direct File)

(PLACE AN x IN ONE BOX ONLY)

BASIS OF JURISDICTION

IF DIVERSITY, INDICATE CITIZENSHIP BELOW.

☐ 1 U.S. Government Plaintiff ☐ 2 U.S. Government Defendant ☒ 3 Federal Question (U.S. Government NOT A PARTY) ☐ 4 Diversity

CITIZENSHIP OF PRINCIPAL PARTIES (FOR DIVERSITY CASES ONLY)

(Place an [X] in one box for Plaintiff and one box for Defendant)

	PTF	DEF		PTF	DEF		PTF	DEF
CITIZEN OF THIS STATE	☐ 1	☐ 1	CITIZEN OR SUBJECT OF A FOREIGN COUNTRY	☐ 3	☐ 3	INCORPORATED and PRINCIPAL PLACE OF BUSINESS IN ANOTHER STATE	☐ 5	☐ 5
CITIZEN OF ANOTHER STATE	☐ 2	☐ 2	INCORPORATED or PRINCIPAL PLACE OF BUSINESS IN THIS STATE	☐ 4	☐ 4	FOREIGN NATION	☐ 6	☐ 6

PLAINTIFF(S) ADDRESS(ES) AND COUNTY(IES)

Appellant - Reed Smith LLP
599 Lexington Ave., 22nd Floor
New York, NY 10022
County: New York County

DEFENDANT(S) ADDRESS(ES) AND COUNTY(IES)

Appellee - Eletson Holdings Inc.
C/o HSF Kramer LLP
1177 Avenue of the Americas
New York, NY 10036
County: New York County

DEFENDANT(S) ADDRESS UNKNOWN
Representation is hereby made that, at this time, I have been unable, with reasonable diligence, to ascertain the residence addresses of the following Defendants:

COURTHOUSE ASSIGNMENT

I have reviewed Rules 18(a) and 20(a) of the Rules for the Division of Business Among District Judges, Southern District of New York, and I hereby certify that this case should be assigned to the courthouse indicated below pursuant thereto.

Check one: THIS ACTION SHOULD BE ASSIGNED TO: (DO NOT check either box if this a PRISONER PETITION.) ☐ WHITE PLAINS ☒ MANHATTAN

DATE 9/29/2026

SIGNATURE OF ATTORNEY OF RECORD

Wilson, C. Lee Digitally signed by Wilson, C. Lee Date: 2026.09.29 14:13:44 -04'00'

ADMITTED TO PRACTICE IN THIS DISTRICT
☐ NO
☒ YES (DATE ADMITTED Mo. 08 Yr. 2007)
Attorney Bar Code # 4524377

RECEIPT #

Magistrate Judge is to be designated by the Clerk of the Court.

Magistrate Judge _____ is so Designated.

Tammi M. Hellwig, Clerk of Court by _____ Deputy Clerk, DATED _____.

UNITED STATES DISTRICT COURT (NEW YORK SOUTHERN)