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This memorandum is uncorrected and subject to revision before
publication in the New York Reports.

No. 60

Marc S. Kirschner, as Trustee of
the Refco Litigation Trust,
Appellant,

v.

KPMG LLP, Grant Thornton LLP,
Mayer Brown LLP, Ingram Micro
Inc., CIM Ventures Inc., William
T. Pigott, Mayer Brown
International LLP,
PricewaterhouseCoopers LLP,
Liberty Corner Capital
Strategies, LLC, Banc of America
Securities, LLC, Credit Suisse
Securities (USA) LLC, and
Deutsche Bank Securities, Inc.,
Respondents,
Beckenham Trading Company, Inc.,
Andrew Krieger, Ernst & Young
LLP, Tone N. Grant, Robert C.
Trosten, Refco Group Holdings,
Inc., Phillip R. Bennett, Santo
C. Maggio, EMF Financial
Products, Delta Flyer Fund, LLC,
and Eric M. Flanagan,
Defendants.

Kathleen M. Sullivan, for appellant.

Kevin A. Burke, for respondent KPMG LLP.

Linda T. Coberly, for respondent Grant Thornton LLP.

Craig D. Singer, for respondent Mayer Brown LLP.

Robert F. Wise, for respondents Ingram Micro Inc and CIM
Ventures Inc.

Kevin H. Marino, for respondents Pigott and Liberty Corner
Capital Strategies, LLC.

Anthony M. Candido, for respondent Myer Brown International
LLP.

James J. Capra, for respondent PricewaterhouseCoopers LLP.

Philip D. Anker, for respondents Banc of America Securities,
LLC, Credit Suisse Securities (USA) LLC, and Deutsche Bank
Securities, Inc.

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Certification of questions by the United States Court of Appeals
for the Second Circuit, pursuant to section 500.27 of this
Court's Rules of Practice, accepted and the issues presented are
to be considered after briefing and argument. Chief Judge
Lippman and Judges Ciparick, Graffeo, Read, Smith, Pigott and
Jones concur.

Decided January 19, 2010