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January 28, 2011



Mr. William T Walsh United States District Court for the District of New Jersey Martin Luther King, Jr. Federal Building & United States Courthouse 50 Walnut Street PO Box 999 Newark, NJ 07102

RE: Wayne Smith v. Comm Social Security

Case Number: 09-2983

District Case Number: 2-08-cv-02875

Dear Mr. Walsh:

Enclosed herewith is the certified judgment together with copy of the opinion or certified copy of the order in the above-captioned case(s). The certified judgment or order is issued in lieu of a formal mandate and is to be treated in all respects as a mandate.

Counsel are advised of the issuance of the mandate by copy of this letter. The certified judgment or order is also enclosed showing costs taxed, if any.

Very truly yours,

Marcia M. Waldron, Clerk

Marcia M. Waldron

By: /s/ Aina, Case Manager Direct Dial: 267-299-4957

cc:

Abraham S. Alter Susan J. Reiss