

# BORIS KOGAN & ASSOCIATES

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September 13, 2011

**Sent Via ECF To:**

Judge Allyne Ross  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, NY 11201

**Re: Mikhlyn, et al. v. Bove, et al.  
Case No. 1:08-cv-3367**

Honorable Judge Ross:

This firm was prior counsel to the Defendants in the above referenced action. The defendants' letter to the Court dated September 8, 2011 seeks to immerse me in a conflict which I have resolved, and I will therefore not participate in defendants' charade which has the earmarking of being orchestrated by Mr. Berger.

Very truly yours,

/s/ Boris Kogan  
Boris Kogan (BK-9135)

BK:db