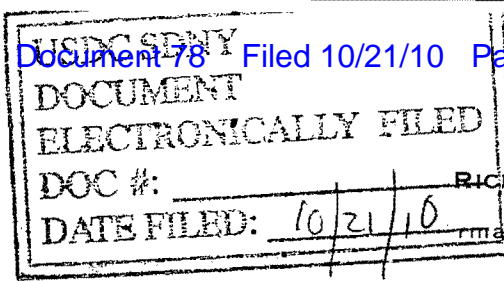




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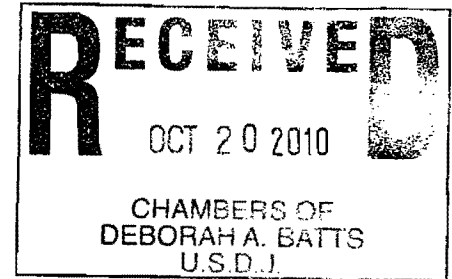
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Doc. 78

October 20, 2010

BY HAND DELIVERY

The Honorable Deborah A. Batts
United States District Court
Daniel Patrick Moynihan United States Courthouse
Room 2510
500 Pearl Street
New York, NY 10007-1312



**Re: In re J. Ezra Merkin and BDO Seidman Securities Litigation,
C.A. No. 08-Civ-10922 (DAB)**

Dear Judge Batts:

MEMO ENDORSED

This firm is co-lead counsel, along with Wolf Haldenstein Adler Freeman & Herz LLP, in the above-referenced action. We write, with the consent of Defendants' counsel, to seek an extension of the page limits for briefing of Plaintiffs' opposition to Defendants' motions to dismiss the Third Amended Complaint. Plaintiffs' opposition papers will be filed with the Court this Friday, October 22, 2010.

On August 2, 2010, Your Honor granted Defendants J. Ezra Merkin and Gabriel Capital Corporation's request to file a brief in support of their motions to dismiss of not more than 35 pages. Plaintiffs were also granted permission to file an opposition brief to Defendants Merkin and GCC's motions to dismiss of not more than 35 pages. In light of the complexity of some of the Defendants' arguments, Plaintiffs seek additional pages for our opposition briefing. Specifically, pursuant to Rule II(C) of Your Honor's individual practices, we request the Court's approval for:

- Plaintiffs to file an opposition brief to Defendants J. Ezra Merkin and Gabriel Capital Corporation's motion to dismiss of not more than 50 pages;
- Plaintiffs to file an opposition brief to Defendant BDO USA, LLP's motion to dismiss of not more than 35 pages;
- Plaintiffs to file an opposition brief to Defendants BDO Cayman Islands and BDO Limited Tortuga's motion to dismiss of not more than 35 pages.

Granted
DAB/
10/21/10

Defendants have consented to Plaintiffs request for additional pages so long as they receive reciprocal courtesies on their reply briefing. Defendants also seek a short extension of time to file their reply papers and need until November 30, 2010. The original response date, absent an extension, is November 19, 2010. Plaintiffs have

SO ORDERED

Deborah A. Batts

DEBORAH A. BATTIS

Oct 21, 2010

MEMO ENDORSED