

# ANDERSON KILL & OLICK, P.C.

Attorneys and Counselors at Law

1251 AVENUE OF THE AMERICAS ■ NEW YORK, NY 10020  
TELEPHONE: 212-278-1000 ■ FAX: 212-278-1733  
www.andersonkill.com

Dennis J. Nolan, Esq.  
dnolan@andersonkill.com  
(212) 278-1659

Via E-Mail and Regular Mail

February 11, 2010

Jane M.E. Peterson, Esq.  
Assistant Chief Litigation Counsel  
Division of Enforcement  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: *S.E.C. v. Cutillo, et al.*  
09 Civ 9208 (LAK)

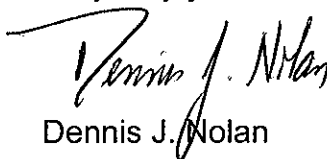
Dear Ms. Peterson:

This letter serves to memorialize discussions concerning an extension of time within which to answer on behalf of Defendants Emanuel Goffer and Zvi Goffer.

By your e-mail dated February 4, 2010, the SEC offered an extension until February 26, 2010 to all parties who desire such an extension. I spoke with Pery Krinsky, counsel for Emanuel Goffer, who indicated that he forwarded you, on behalf of the Goffer Defendants, a Joint Stipulation on Tuesday. I understand that he called your office today to follow up, but that he has not heard back from you. We presume that, understandably, you are out of the office because of the significant snow your area received.

Please forward the Joint Stipulation to Mr. Krinsky when you return to the office and he will file it with the Court.

Very truly yours,



Dennis J. Nolan

Cc: Pery D. Krinsky, Esq. (via e-mail)