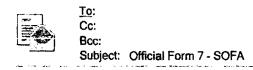
10-BK-I



On 12/17/10 5:47 PM, "Cahn, Aaron" <<u>cahn@clm.com</u>> wrote:

Dear Judge Wedoff - the general counsel of a client just pointed out to me that the definition of "insider" that appears on the official form of statement of financial affairs - and which cites Section 101 as its source-includes anyone holding at least 5% of the voting stock. Since the statutory definition contains no bright-line percentage ownership test (other than the definition of affiliate which is incorporated into the insider definition), it seemed to me that the official form should be changed accordingly. There is some potential for mischief here - In fact, the reason this client called it to my attention was that another party in a case was trying to convince him that he was an insider of the debtor because of the 5% reference on the form. Obviously the form can't amend the statute but there's no reason to leave this misinformation out there as a talking point.

Thank you for your consideration.

Sincerely,

Aaron Cahn

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