



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

New York Regional Office
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New York, NY 10281

DIVISION OF
ENFORCEMENT

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April 16, 2012

BY ECF

The Honorable Kiyo A. Matsumoto
United States District Court
Eastern District of New York
M.L.K. Federal Building
50 Walnut Street
Newark, NJ 07101-0419

Re: *SEC v. Eric Seiden and Kamal Abdullah*, 09-CV-3116-KAM-RLM

Dear Judge Matsumoto:

The *Judgment as to Defendant Eric Todd Seiden* (Dkt. 31), entered June 30, 2011, provides that Mr. Seiden "shall pay disgorgement of ill-gotten gains, prejudgment interest thereon, and a civil penalty . . . [and the] Court shall determine the amounts of disgorgement and civil penalty upon motion of the Commission." Dkt. 31, at 6. In view of the sentence imposed on Mr. Seiden in the parallel criminal case – he was sentenced to a year and a day in prison, three years probation, and was ordered to pay \$348,353.79 – the Commission hereby withdraws its claims against Mr. Seiden for disgorgement and a penalty.

Respectfully submitted,

A handwritten signature in blue ink that reads "David Stoelting".

David Stoelting

cc (by US mail): Eric Seiden
Kamal Z. Abdullah