



UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**

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**DIVISION OF  
ENFORCEMENT**

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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,

David Shultz

David Stoelting

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