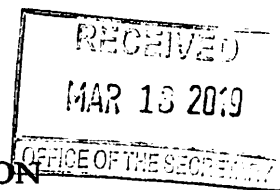




UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
NEW YORK REGIONAL OFFICE  
200 VESEY STREET  
NEW YORK, NEW YORK 10281



March 12, 2019

Honorable Brenda P. Murray  
Office of Administrative Law Judges  
U.S. Securities and Exchange Commission  
100 F Street NE, Mail Stop 2557  
Washington, DC 20549

Re: In the Matter of Edward M. Daspin,  
A.P. File No. 3-16509

Dear Chief Judge Murray:

The Division of Enforcement respectfully submits this letter to advise the Court that Mr. Daspin failed to appear at his court-ordered deposition on March 11, 2019 (after previously failing to appear for his first court-ordered deposition on January 8, 2019) and that Mrs. Daspin failed to appear at her court-ordered deposition on March 12, 2019 (after previously failing to appear for her first court-ordered deposition on January 9, 2019). Mr. and Mrs. Daspin also failed to produce any of the documents requested in their respective subpoenas by the March 1, 2019 deadline or at any point thereafter.

The undersigned also wish to address Mr. Daspin's accusations, contained in his March 11, 2019 email to the Court, that we "coerced" Dr. Puzino's attorney into ordering Dr. Puzino not to write any more opinion notes for the Daspins. Neither Mr. O'Connell nor I have said anything to Dr. Puzino or his attorney about what Dr. Puzino should or should not do with respect to his treatment of, or rendering medical opinions about, the Daspins.

Mr. O'Connell and I did depose Dr. Puzino on March 8, 2019. If Dr. Puzino has been given any instructions by his attorney not to issue any more opinion letters regarding the Daspins, that is likely the result of her learning, through Dr. Puzino's own testimony, how medically unfounded and irresponsible his opinions to date have been.

For example, Dr. Puzino acknowledged that, when he signed his December 21, 2018 notes stating that the Daspins were unable to participate in any court proceedings, he had no idea when the proceedings were to take place, how long the proceedings would be, where they would be, or what they would require of either Mr. or Mrs. Daspin. He also acknowledged that he may have signed opinion notes and letters that he did not draft or read. Indeed, he was shown certain opinion letters and affidavits he had previously signed in this proceeding regarding Mr. Daspin's alleged medical conditions and ability to participate in legal proceedings and acknowledged that, while they contained

his signature, he had not written them, he did not understand certain of the terms in them, they contained information as to which he had no knowledge, used language he would not use, and that if he had read them he would not have signed them. He thus implicitly acknowledged signing, without reading, medical opinions that Mr. Daspin presented to him.

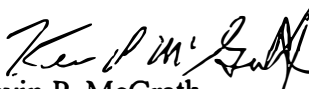
Dr. Puzino's testimony also revealed that he did not take certain rudimentary medical steps to validate his diagnosis of Mrs. Daspin's condition and admitted that the result of a key test that he did administer to her was not consistent with his diagnosis.

The Division will submit a transcript of Dr. Puzino's testimony to the Court upon receipt. It will contain further troubling evidence regarding Dr. Puzino's questionable medical diagnoses and practices and his unreliable opinions. The undersigned had no substantive communications with either Dr. Puzino or his attorneys beyond what is set forth in that record, aside from requesting Mr. Daspin's most recent medical records. Thus, Mr. Daspin's accusations that the Division staff has obstructed justice by coercing Dr. Puzino's attorney are entirely unfounded.

Finally, the Division respectfully requests clarification whether, on March 22, 2019, the parties are also directed to produce their final exhibits, along with their final witness and exhibit lists and rebuttal expert reports.

The Division served the Secretary's Office via overnight mail with the original and three copies of this letter under separate cover.

Respectfully submitted,

  
Kevin P. McGrath  
Barry O'Connell

cc: Edward Daspin (by email)