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March 28, 2017

**VIA ECF AND FEDEX**

The Honorable Dora L. Irizarry  
Chief Judge  
United States District Court  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

**Re:** *United States Securities and Exchange Commission v. Platinum Management (NY) LLC et al.*, No. 1:16-cv-06848-(DLI) (VMS)

Dear Chief Judge Irizarry:

We represent Defendant Daniel Small in the above-referenced matter. On March 22, 2017, Bart Schwartz, the Receiver, moved this Court for permission to retain PricewaterhouseCoopers LLP ("PwC") to provide limited professional tax services for the Receivership Entities. (Dkt. 110.) Pursuant to the Court's March 23, 2017 Order, we write to inform the Court that Mr. Small does not object to the Receiver's motion to retain PwC.

Respectfully submitted,

s/ Seth L. Levine  
Seth L. Levine

*Counsel for Defendant Daniel Small*

cc: All Counsel of Record (via ECF)