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February 7, 2008

**BY FAX**

Honorable Martin Glenn  
United States Bankruptcy Judge  
United States Bankruptcy Court  
One Bowling Green – Room 606  
New York, New York 10004

Re: *McHale v. Okun, Adv. Pro. 08-01034 (MG), 1031 Tax Group, LLC, et al., (Case No. 07-11448 (MG))*

Dear Judge Glenn:

We are co-counsel to Gerard A. McHale, Jr., chapter 11 trustee (the “Trustee”) for the debtors in the above-mentioned matter. I am writing in connection with the hearing scheduled for Monday at 2:00 p.m.

Having read all of the papers submitted by the various parties, it appears to us that the issues as to preliminary and permanent injunction may be decided without testimony. In view of the fact that many witnesses and attorneys are planning to travel here from out of town, we respectfully request the Court to consider whether a conference call this afternoon with the Court and all counsel may save the Court and all concerned parties considerable resources and expenses.

Respectfully,



Michael S. Devorkin

MSD:dr

cc (by email)

Jon Paul Robbins, Esq.  
Andrew Velez-Rivera, Esq. (Office of the U.S. Trustee)  
William R. Moorman, Jr., Esq.  
Allen G. Kadish, Esq.