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This memorandum is uncorrected and subject to revision before  
publication in the New York Reports.  
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No. 62

In re: Coudert Brothers LLP,  
Debtor.

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Development Specialists, Inc.,  
Respondent-Appellant,  
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K&L Gates LLP et al.,  
Appellants-Respondents,  
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Akin Gump Strauss Hauer & Feld  
LLP, et al.,  
Appellants-Respondents.

David J. Adler, for respondent-appellant.  
Richard S. Miller, for appellants-respondents K&L Gates  
LLP et al.  
Susheel Kirpalani, for appellant-respondent Akin Gump  
Strauss Hauer & Feld LLP.  
Allen G. Reiter, for appellant-respondent Arent Fox  
LLP.  
Jeffrey Schreiber, for appellant-respondent DLA Piper  
(US) LLP.  
Joel M. Miller, for appellant-respondent Dechert LLP.  
Patrick J. McLaughlin, for appellant-respondent Dorsey  
& Whitney LLP.  
Lawrence J. Kotler, for appellant-respondent Duane  
Morris, LLP.  
Geoffrey S. Stewart, for appellant-respondent Jones  
Day.  
Daniel L. Brown, for appellant-respondent Sheppard  
Mullin Richter & Hampton, LLP.

\* \* \* \* \*

Certification of questions by the United States Court of Appeals  
for the Second Circuit, pursuant to section 500.27 of this  
Court's Rules of Practice, accepted and the issues presented are  
to be considered after briefing and argument. Chief Judge  
Lippman and Judges Graffeo, Read, Smith, Pigott, Rivera and  
Abdus-Salaam concur.

Decided January 14, 2014