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This memorandum is uncorrected and subject to revision before  
publication in the New York Reports.  
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No. 206 SSM 35  
Roni LLC, et al.,  
Appellants,  
v.  
Rachel L. Arfa, et al.,  
Respondents.

Submitted by John Van Der Tuin, for appellants.  
Submitted by David J. Katz, for respondents Rachel L.  
Arfa et al.  
Submitted by Mark G. Cunha, for respondents Mintz Levin  
Cohn Ferris Glovsky & Popeo, P.C. et al.  
Submitted by Aytan Y. Bellin, for respondent Lukashok.

MEMORANDUM:

The order of the Appellate Division should be affirmed with costs. Plaintiffs' conclusory pleadings do not give rise to an inference that the attorney defendants knowingly participated in the alleged aiding and abetting of a breach of fiduciary duty by providing substantial assistance to the promoter defendants in their purported commission scheme (see Kaufman v Cohen, 307 AD2d 113, 126 [1st Dept 2003]; see generally Eurycleia Partners, LP v Seward & Kissel, LLP, 12 NY3d 553 [2009]).

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On review of submissions pursuant to section 500.11 of the Rules, order affirmed, with costs, in a memorandum. Chief Judge Lippman and Judges Ciparick, Graffeo, Read, Smith, Pigott and Jones concur.

Decided September 16, 2010