



UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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GEOFFREY VARGA and MARK :  
LONGBOTTOM, as Joint Official Liquidators of :  
Bear Stearns High-Grade Structured Credit :  
Strategies (Overseas) Ltd. and Bear Stearns High- :  
Grade Structured Credit Strategies Enhanced :  
Leverage (Overseas) Ltd., :  
:

Plaintiffs, :

-against- :

DELOITTE & TOUCHE LLP, et al. :

Defendants. :  
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**ORDER GRANTING MOTIONS  
TO DISMISS**

09 Civ. 4936 (AKH)

ALVIN K. HELLERSTEIN, U.S.D.J.:

Defendants Deloitte & Touche LLP and Deloitte & Touche Cayman Islands ("Deloitte Defendants") filed motions to dismiss Count 1 of Plaintiffs' amended complaint. On January 5, 2011, the parties appeared for oral argument on the motions. For the reasons stated on the record, the Deloitte Defendants' motions are granted with prejudice and without leave to replead. The Clerk shall terminate the motions (Doc. Nos. 63 and 66) and enter judgment dismissing the Deloitte Defendants from the case. Costs are taxed to the Plaintiffs.

SO ORDERED.

Dated:

January 5, 2011  
New York, New York

ALVIN K. HELLERSTEIN  
United States District Judge