

## Daniel A. Elia

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September 19, 2007

The Honorable Andrew M. Cuomo  
Office of the New York State Attorney General  
The Capitol  
Albany, NY 12224-0341

Re.: Bk. No. 94-10866K  
D.A. Elia Construction Corp. - Debtor

Dear Attorney General Cuomo;

During your campaign for office you emphasized the need for integrity and responsibility, especially from those holding positions of trust. You also expressed a willingness to hold accountable those who violated that trust, whether in the public or private sector. Accordingly, I wish to bring to your attention the wrongful conduct of one of the largest law firms in Western New York. The firm is Damon & Morey, LLP and the behavior of its Business Litigation and Insolvency Group represents all that you spoke against and promised to expose and redress.

Damon & Morey has misused its position of trust in the United States District Court and the Bankruptcy Court for the Western District of New York. Upon information and belief, the conduct of Damon & Morey and a number of its attorneys appears to more closely resemble *racketeering* than the practice of law in the above referenced case and in others. The sole purpose of Damon & Morey's wrongful conduct is unlawful financial gain achieved through material misrepresentations, false statements, withholding of documents and fraudulent billing practices all for the purpose of deceiving the District Court, the Bankruptcy Court, their clients and others.

Based on *incontrovertible* evidence acquired over a period of time, I have filed three Grievances with the Committee on Professional Standards, Third Judicial Department. I was advised that these Grievances were transferred to the Third Department due to a local conflict. The Committee has informed me that it has taken action against one of the named attorneys and that their investigation is continuing. However, the Committee would not disclose the attorney's identity, the nature of the action taken or the status of its ongoing investigation; an investigation that has been pending for many months.

In support of my allegations enclosed herewith for your review is a document entitled "Background" along with an Index to Exhibits and EXHIBITS 1-33. Also enclosed are EXHIBITS 34-37 which are copies of Grievance No. 1, 2 & 4 with supporting and supplemental information. As a result of Damon & Morey's *misrepresentation and concealment*, no Court has had the ability to hear or rule on the issues within their factual context as described herein.

I respectfully suggest that it is appropriate for the Office of Attorney General to investigate this matter as it appears to represent a *pattern* of illegal and unethical business practices conducted by a large influential law firm operating within the State of New York. Upon information and belief, Damon & Morey, LLP has acted and continues to act covertly against other clients for its own financial gain.

If you or your office requires any additional information or assistance, please feel free to contact me at any time.

Very truly yours,

Dan Elia

cc: Mr. Russell Ippolito, Esq. - Office of the New York State Attorney General  
-Buffalo Office w/encl.  
File w/encl.