



**DIVISION OF  
ENFORCEMENT**

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
100 F St., N.E.  
Washington, D.C. 20549-4010

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Nov. 22, 2010

**By UPS Two-Day Delivery and ECF**

Hon. Susan Illston  
United States Courthouse  
450 Golden Gate Avenue  
San Francisco, CA 94102

**Re: SEC v Gowrish, 09 cv 5883 (SI)**

Dear Judge Illston:

Plaintiff in the above-referenced matter, the Securities and Exchange Commission, respectfully requests that the Court adjourn a case management conference with the parties scheduled for December 20, 2010 at 3p.m. The defendant, Vinayak Gowrish, does not oppose this request.

The parties are not aware of any disputes or issues which must be addressed before the filing of the Pretrial Statement or Joint Pretrial Order, which we have agreed to submit on December 21, in advance of the Christmas holidays. We believe that any issues arising from preparation of the Pretrial Statement, including motions in limine, can be resolved at the January 11 pretrial conference which the Court has scheduled.

Further, in view of the expedited schedule agreed by the parties due to the Christmas holidays, attendance by plaintiff's counsel at a December 20 conference would be disruptive of preparation of the Pretrial Statement. For that reason, the SEC

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requests that if the Court does not adjourn the December 20 Case Management Conference, the SEC be permitted to participate by telephone.

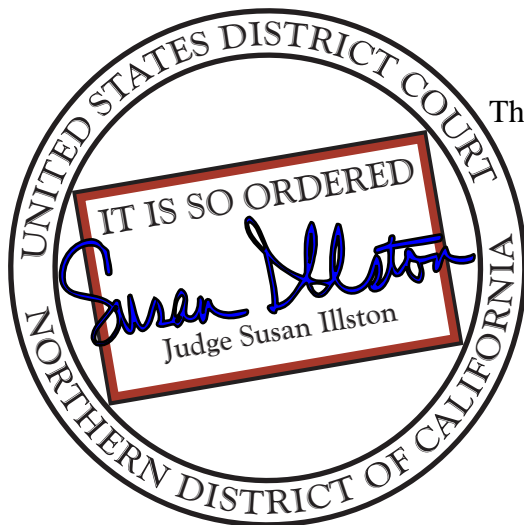
As always, we appreciate your attention to this matter.

Respectfully submitted,

s/James A. Kidney

James A. Kidney  
Counsel for the Securities and Exchange  
Commission

Cc: John H. Hemann, via ECF  
Counsel for Defendant Gowrish



The case management conference is vacated