



captioned litigation) and identified two open OIG investigations that contained documents responsive to two FOIA requests. One of those investigations, entitled "Allegations of Conflict of Interest and Investigative Misconduct" in the OIG's September 2008 Semiannual Report, is now closed, and Exemption 7(A) no longer protects the documents from that investigation. Other FOIA exemptions may still apply to the investigative documents, which we will provide to the Commission's FOIA Office for processing.

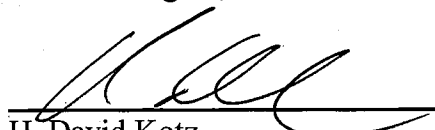
4. The second investigation identified in the January 15, 2010 declaration of my Deputy concerns a complaint provided to the OIG by representatives of Mark Cuban, and that investigation is still open and ongoing. The OIG is actively gathering information relevant to that investigation. At this point, I am hoping that the investigation will conclude in approximately March 2011.

5. However, with regard to Document nos. 9, 16, 17 and 18 which were listed in the SEC's Vaughn Index, the OIG is no longer asserting Exemption 7(A) protection. Other FOIA exemptions may still apply to those documents.

6. I have reviewed paragraph 9 of the January 15, 2010 declaration, which details the categories of documents withheld and identifies the harm that disclosure of those categories could reasonably be expected to cause. Disclosure of those documents could still lead to those harms.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 20, 2010 in Washington, D.C.

A handwritten signature in black ink, appearing to read 'H. David Kotz', is written over a horizontal line.

H. David Kotz  
Inspector General  
Office of Inspector General  
Securities and Exchange Commission