

# Exhibit 21

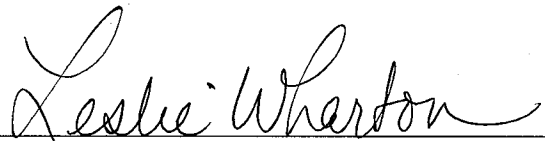


3 I have reviewed documents 49-51, 65 and 72 on the revised *Vaughn* Index. It is clear from the text of those documents that they contain discussions among SEC attorneys about the handling of ongoing litigation in Commission enforcement actions.

4. In addition to discussions about the handling of ongoing Commission enforcement actions, documents 50 and 51 on the revised *Vaughn* Index contain a record of a Suspicious Activity Report filed under 31 U.S.C. 5318(g), part of the Bank Secrecy Act.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on November 4, 2010.

A handwritten signature in cursive script that reads "Leslie Wharton". The signature is written in black ink and is positioned above a horizontal line.

Leslie Wharton  
Senior E-Discovery Counsel  
Office of General Counsel  
Securities and Exchange Commission