

EXHIBIT B



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549

Office of Freedom of Information
& Privacy Act Operations

Mail Stop 2736

September 22, 2009

Mr. David M. Ross
Dewey & LeBoeuf
1101 New York Avenue NW
Washington, DC 20005-4213

RE: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 09-00058-REMD

Dear Mr. Ross:

By letters dated December 19, 2008 you requested copies of Commission records under the FOIA. On February 5, 2009 this office asserted Exemption 7(A) in denying certain responsive information. Upon appeal the Commission's Office of the General Counsel issued a letter dated June 29, 2009 which remanded the matter for processing by this office.

Please be advised that the investigative file for *In the Matter of Mamma.com* (HO-09900) might contain records responsive to your request. Under the FOIA, you are considered a "commercial" requester. As such you are required to pay search and review fees beyond the first one-half hour, in accordance with our fee schedule. The estimated cost to search and review the records, consisting of approximately 103 boxes, is \$23,352. This estimate does not include the cost of copying any releasable records at \$.24 per page.

In addition, there are email records that are not part of the boxes identified above. With respect to these records we will apprise you of additional charges as we begin to process your request.

Mr. David M. Ross
September 22, 2009
Page 2

09-00058-REMD

With regard to both the boxes and the emails, you may be charged fees even if we fail to locate any responsive records, or if the records located are determined to be exempt from disclosure.

Since the records are voluminous, if requested, we would process them on our first-in, first-out [FIFO] track. This procedure is consistent with the principles set forth in Open America v. Watergate Special Prosecution Force, 547 F.2d 605 (D.C. Cir. 1976).

Investigatory records generally consist of transcripts of testimony, exhibits, and miscellaneous evidentiary materials. Therefore, you may want to consider narrowing the scope of your request.

If you want us to place your request in our FIFO track, please contact this office **NLT October 6, 2009**, to authorize the estimated research and review cost and to indicate the records you want. If we do not hear from you by that date, we will assume that you are no longer interested in any responsive records and we will close your request without further notification to you.

If you have any questions, please contact me by email at sifordm@sec.gov or by telephone at (202) 551-7201.

Sincerely,



Mark P. Siford
FOIA/Privacy Act Attorney Advisor