

EXHIBIT B



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NEW YORK REGIONAL OFFICE
3 WORLD FINANCIAL CENTER, RM 400
NEW YORK, NEW YORK 10281-1022

February 9, 2010

Via Facsimile and Email

The Honorable Jed S. Rakoff
United States District Judge
U.S. District Court for the Southern District of New York
500 Pearl Street
New York, NY 10007-1312

Re: *SEC v. Galleon Management, LP et al.*; 09 Civ. 8811 (JSR)

Dear Judge Rakoff:

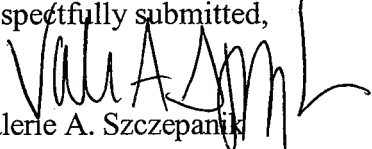
The Securities and Exchange Commission ("Commission") respectfully submits this letter to respond to Counsel for defendant Roomy Khan's letter, dated February 5, 2010, which seeks a protective order barring defendant Raj Rajaratnam from seeking certain materials and documents from Roomy Khan, from the Commission, and from third parties. Defendant Rajaratnam requested that the Commission produce forensic images of Ms. Khan's computers in the Commission's possession. The Commission agreed to produce materials from those images that are relevant to this action.

In an effort to locate such materials from approximately 1.5 terabytes of data contained in the forensic images, the Commission, on November 23, 2009, invited all defendants to participate in fashioning a search through the forensic images. However, defendants – including Rajaratnam – declined to do so. The Commission's staff then conducted its own word search through the forensic images, and already has produced to defendants the more than 17,000 emails that resulted from that search.¹ Counsel for the Commission also began the task of

¹ Commission staff ran the following search terms: Polycom, PLCM, Kronos, KRON, Hilton, HLT, Google, GOOG, Galleon, Rajaratnam, "Raj Rajaratnam", Raj and Rajaratnam, Rajatgalleon, galleongrp, galleon, "Sunil Bhalla", Sunil and Bhalla, Sunil, Bhalla, Sbhalla, "Shammara Hussain", Shammara and Hussain, Shammara, Hussain, shammarahussain, shammarh, shamz11, "Rafiq Hussain", Rafiq and Hussain, Rafiq, "Deep Shah", Deep and Shah, Shah, Lanexa, "Tom Hardin", Tom and Hardin, thardin, lanexaglobal, "Gilroy D'Souza", Gilroy and D'Souza, Gilroy, D'Souza, "Karan Malik", Karan and Malik, Karan, Malik, "Rohit Malik", Rohit and Malik, Rohit, "Jeff Turnbaugh", Jeff and Turnbaugh, Turnbaugh, jturnbaugh, "Jay Casey", Jay and Casey, "CB Lee", Choo and Beng, Choo and Lee, Beng and Lee, Choo, cblee, saccapital, "Ali Far", Ali and Far, afar, CLWR, Clearwire, Akamai, AKAM, PeopleSupport,

redacting personal, financial information from files other than emails that resulted from its word search, but it has suspended that process to await the Court's ruling on the present motion. Other than to inform the Court of its efforts to produce relevant materials, the Commission takes no position with respect to Ms. Khan's motion for a protective order.

Respectfully submitted,


Valerie A. Szczepanik
Senior Trial Counsel

cc: David Wikstrom, Esq.
William White, Esq.

PSPT, Sprint, "Rajiv Goel", Rajiv and Goel, Rajiv, Goel, "Anil Kumar", Anil and Kumar, Anil, Kumar, Moody's, Blackstone, "Market Street", Intel, INTC, "Advanced Micro Devices", Advanced and Micro and Devices, AMD, Hardin, DSouza.