



OFFICE OF
INSPECTOR GENERAL

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 22, 2010

Via Electronic Communication and First Class Mail

The Honorable Darrell Issa, Ranking Member
United States House Committee on Oversight and Government Reform
2157 Rayburn House Office Building
Washington, D.C. 20515-6143

Re: Letter Requesting Expansion of Investigation on Timing of
SEC Action Against Goldman Sachs & Co.

Dear Ranking Member Issa:

We received your July 22, 2010 letter regarding your request that the Securities and Exchange Commission (SEC) Office of Inspector General (OIG) expand its current investigation of the timing surrounding the filing of a civil securities fraud action by the SEC against Goldman Sachs & Co. (Goldman) on April 16, 2010 to include the circumstances surrounding the timing of the SEC's settlement reached with Goldman on July 16, 2010.

At your request, we will broaden our current investigation to include the additional allegations that you describe in your July 22, 2010 letter. We will seek review of documentary evidence, including e-mails between and among the individuals who may have participated in or been aware of the timing of the SEC settlement, and seek to conduct interviews of all persons with potential knowledge of the facts and circumstances regarding this matter.

We will inform you when we have completed the investigation and have issued a report. If you have further questions about this or any other matter, please do not hesitate to contact me at 202-551-6037.

Sincerely,

A handwritten signature in black ink, appearing to read "H. David Kotz".

H. David Kotz
Inspector General