

Michael N. Levy
Direct Phone: 202.373.6680
Direct Fax: 202.373.6369
michael.levy@bingham.com

December 13, 2010

Via Electronic Mail

Gary Cohen, Esq.
General Counsel
Financial Crisis Inquiry Commission
1717 Pennsylvania Avenue, NW
Suite 800
Washington, DC 20006

Re: Memoranda for the Record of Interviews of Thomas Lund, Michael Quinn, and Eric Rosenblatt

Dear Mr. Cohen,

I am writing in response to Cassidy Waskowicz's email of December 3, 2010, attaching the Memoranda for the Record ("MFR") that the Financial Crisis Inquiry Commission ("FCIC" or "Commission") compiled from its notes of the interviews the FCIC staff conducted with our clients Thomas Lund (on March 4, 2010), Michael Quinn (on March 10, 2010, and April 6, 2010), and Eric Rosenblatt (on March 24, 2010).

We understand from prior correspondence with you regarding the FCIC investigation that the FCIC may use portions of these clients' interviews in its upcoming Report to Congress ("Report") and may release summaries of the interviews on its website and to the National Archives. We therefore appreciate the opportunity to review the MFR for accuracy and potential confidentiality. We are attaching to this letter our comments on the MFR Ms. Waskowicz sent to my attention on December 3, 2010.

Please note that we have not attempted to correct every possible inaccuracy in the MFR as provided, nor have we attempted to substitute our notes of the interviews for the notes of the FCIC staff. In certain limited circumstances, however, we thought it appropriate to bring to your attention statements in the MFR that do not accurately reflect the statements made by our clients during their FCIC interviews or that raise confidentiality concerns.

Should the Commission decide in the future to include, by way of reference or quotation, any portion of a Memorandum for the Record related to one of our clients, I would appreciate the opportunity to review and comment upon any statement that may be included.

Boston
Hartford
Hong Kong
London
Los Angeles
New York
Orange County
San Francisco
Santa Monica
Silicon Valley
Tokyo
Washington

Bingham McCutchen LLP
2020 K Street NW
Washington, DC
20006-1806

T +1.202.373.6000
F +1.202.373.6001
bingham.com

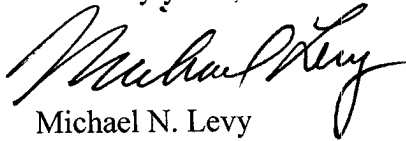
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If you have any questions or wish to discuss the attached comments or any other matter, please do not hesitate to contact me. We appreciate and seek to further our mutual interests in assuring that the Report and any related materials accurately reflect the work of the Commission and the statements of our clients.

Thank you for your attention to this matter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Michael N. Levy". The signature is fluid and cursive, with the first name being the most prominent.

Michael N. Levy

Attachments (4)

cc: Jeffrey Kilduff, Esq., O'Melveny & Myers LLP
Cassidy Waskowicz, FCIC
Sarah Zuckerman, FCIC
Sarah Knaus, FCIC