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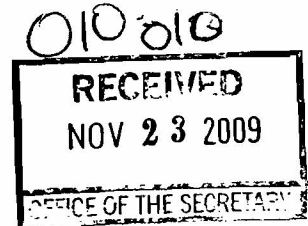
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CONFIDENTIAL

November 16, 2009



Re: Notice of Representation Pursuant to Rule 8(b),
17 C.F.R. 200.735-8(b)

Elizabeth Murphy
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Dear Ms. Murphy:

This statement is filed in compliance with the Commission's notice of representation requirement.

I was formerly a Deputy Director in the Division of Enforcement and resigned effective December 5, 2007, to accept employment with the law firm of Simpson Thacher & Bartlett LLP. This is to advise you that I have been retained to represent (b)(7)(C) in connection with SEC v. Bank of America Corp. (09-Civ-6892 (JSR)) (S.D.N.Y.). The staff contact at the Commission is (b)(7)(C) of the New York Office. In the course of my representation, it is contemplated that I will appear before, or communicate with, the Commission or the staff of various offices of the Commission by telephone, correspondence, or otherwise.

While an employee of the Commission, to the best of my recollection, I did not have official responsibility for, nor did I participate personally or substantially in with SEC v. Bank of America Corp. (09-Civ-6892 (JSR)) (S.D.N.Y.) or in any investigation that led to the lawsuit. I confirmed that this was the case through an email with (b)(6) of the Office of the Ethics Counsel on October 27, 2009.

Since my participation in this matter may continue for an indefinite period involving more than one communication with, or appearance before, the Commission or its staff, this statement is intended to cover all my appearances and communications that relate directly to in with SEC v. Bank of America Corp. (09-Civ-6892 (JSR)) (S.D.N.Y.).

Sincerely,



Peter H. Bresnan

