

JENNER & BLOCK

August 21, 2006

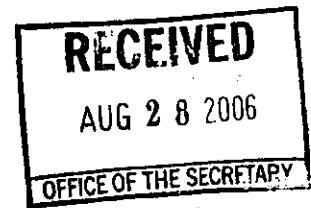
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**CONFIDENTIAL TREATMENT REQUESTED**

Nancy M. Morris  
Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549



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

Dear Ms. Morris:

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

I was formerly an Assistant Chief Litigation Counsel in the Division of Enforcement's Trial Unit and resigned effective August 11, 2006, to accept employment with the law firm of Jenner & Block. This is to advise you that I have been retained to represent (b)(4) in In the Matter of (b)(7)(A)

(b)(7)(A) The staff contacts at the Commission include (b)(7)(C) whose names appear on the order directing private investigation. In the course of my representation of (b)(4) 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, I did not have official responsibility for, nor did I participate personally or substantially in. In the Matter of (b)(7)(A)

(b)(7)(A) I have spoken with (b)(6) of the SEC's Ethics Office, who has provided me with an oral clearance to work on this matter.

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 (b)(4) (b)(4) related entities or its officers.

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In addition, I request confidential treatment for this letter since it refers to an ongoing nonpublic investigation. See Rule 8-4c, 17 C.F.R. 200.735-8(d)(3).

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael K. Lowman", written over a horizontal line.

Michael K. Lowman