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September 28, 2005

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CONFIDENTIAL TREATMENT REQUESTED

Jonathan Katz, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

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

Dear Mr. Katz:

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 and resigned effective September 30, 2004, to accept employment with the law firm of Orrick, Herrington & Sutcliffe LLP. This is to advise you that I have been retained to represent (b)(4) in (b)(7)(A) and R&G Financial Corporation, HO-10214-A. The staff contacts in the Home Office of the Commission are (b)(7)(C). In the course of my representation of the above-named client, 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, (b)(7)(A) (b)(7)(A) and R&G Financial Corporation, HO-10214-A. I received preclearance on this matter by e-mail dated September 19 from (b)(6) in the Office of General Counsel.

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)(7)(A) (b)(7)(A) and R&G Financial Corporation, HO-10214-A.

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

Sincerely,

James A. Meyers