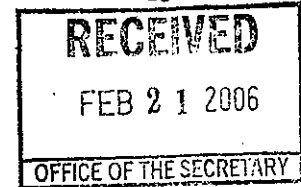


Peter Simonyi
Vice President
Securities Divisions Compliance Group
Goldman Sachs & Co., 85 Broad Street
New York, NY 10004

February 16, 2006

CONFIDENTIAL TREATMENT REQUESTED

Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, N.W., Suite 10900
Washington, D.C. 20549



Re: Notice of Representation Pursuant to Rule 8(b),

17 C.F.R. 201.735-8(b).

Dear Ms. Morris:

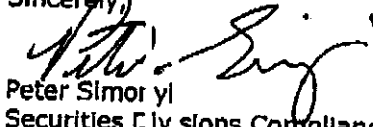
This statement is filed in compliance with the Commission's notice of representation requirement.

I was formerly an Economist in the Office of Economic Analysis and resigned in April of 2005, to accept employment with Goldman Sachs and Co. This is to advise you that I have recently communicated with and may communicate and/or meet with the Chief Economist, staff economists, and staff of various offices of the Commission. ^{(b)(6)} of the SEC's Ethics Office orally approved my communicating with the SEC on the matter described below on October 6, 2005.

While an employee of the Commission, I was marginally involved with the NASD Mark-Up Policy Proposal (ER NASD-2003-141). Specifically, I provided website links with sample language that the Office of Market Regulation may have relied on while assisting the NASD draft certain economic aspects of the Mark-Up Policy.

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 the NASD's Mark-Up proposal as it relates to debt.

Sincerely,



Peter Simonyi
Securities Divisions Compliance Group
Goldman Sachs & Co.