



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
STATION PLACE  
100 F STREET, NE  
WASHINGTON, DC 20549-2736

Office of FOIA Services

March 11, 2013

Ms. Veronica Williams  
P.O. Box 978  
South Orange, NJ 07079-0978

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552  
Request No. 13-02548-FOIA

Dear Ms. Williams:

This letter responds to your request, dated and received in this office on December 13, 2012, for access to all information related to, including copies of agreements, and discussions between Goldman Sachs and the SEC regarding the sale of its Litton Loan Mortgage Unit and mortgages to Ocwen Financial Corporation in September 1, 2011.

After consulting with other SEC staff, we have determined to withhold nonpublic records that may be responsive to your request, under 5 U.S.C. § 552(b)(7)(E) and (8), 17 CFR § 200.80(b)(7)(IV) and (8) for one or more of the following reasons.

The internal reports are protected from disclosure under FOIA Exemption 7(E), since release could reasonably be expected to reveal specific investigative techniques, guidelines, and criteria, used in connection with the staff's review of corporate filings and thereby undermine the enforcement of the federal securities laws.

Exemption 8 protects from disclosure records contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions.

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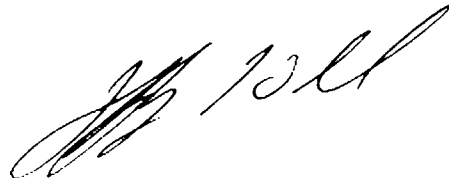
13-02548-FOIA

I am the deciding official with regards to this adverse determination. You have the right to appeal our decision to our General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5) and (6). Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should identify the requested records. The appeal may include facts and authorities you consider appropriate.

Send your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2736, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

If you have any questions, please contact Ms. Ollie R. Wade of my staff at [wadeo@sec.gov](mailto:wadeo@sec.gov) or (202) 551-8323. You may also contact me at [foiapa@sec.gov](mailto:foiapa@sec.gov) or (202) 551-7900.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffery Ovall". The signature is stylized and cursive.

Jeffery Ovall  
FOIA Branch Chief