

December 10, 2010

VIA EMAIL AND FIRST CLASS MAIL

Gary J. Cohen, Esq. General Counsel Financial Crisis Inquiry Commission 1717 Pennsylvania Avenue., NW, Suite 800 Washington, DC, 20006

Re: Potential Use of Quotes

William M. Moran Partner T. 212.609.6816 F. 212.935.4438 wmoran@mccarter.com

McCarter & English, LLP

New York, NY 10167-0001

245 Park Avenue 27th Floor

T. 212.609.6800

F. 212.609.6921

www.mccarter.com

Dear Mr. Cohen:

As you are aware, we represent Dow Kim, and we write in response to your letter to Mr. Kim, dated December 7, 2010.

In your letter you request Mr. Kim's comments relating to the potential use or paraphrase by the FCIC in its Report to Congress of a certain statement by our client, "and related material being included in the report."

We write to request that the certain quote by our client that the FCIC anticipates releasing be put into sufficient context for us, so that we may evaluate whether Mr. Kim is unfairly prejudiced by its release sooner than the years set forth in the Presidential Records Act. Also, we request that you further identify the "related materials" mentioned by you in the December 7th letter.

Thank you.

BOSTON

Very truly yours,

HARTFORD

William M. Moran

NEW YORK

NEWARK

PHILADELPHIA

STAMFORD

WILMINGTON