

From: Request@ip-10-170-20-166.ec2.internal
Sent: Tuesday, July 03, 2018 9:09 PM
To: foiapa
Subject: Request for Document from Hutton, Amy

Follow Up Flag: Follow up
Flag Status: Flagged



Dr. Amy Hutton
Carroll School of Management, Boston College Chestnut Hill, Massachusetts 02467 United States

[REDACTED]
[REDACTED]

Request:

COMP_NAME: GENERAL ELECTRIC CO

DOC_DATE: 1/1/2001 to 12/31/2006

CIK_NUM: 0000040545

TYPE: Comment letters

FEE_AUTHORIZED: Other Amount \$: \$0

FEE_WAIVER_REQUESTED: Yes .

FEE_WAIVER_COMMENT: We are a team of researchers at Boston College planning to explore the effects of making SEC comment letters publicly available. In particular, we are seeking to document how timely and broader public access to SEC comment letters created a more level playing field for all investors. To undertake this research we need access to both the publicly disclosed SEC comment letters and the comment letters that were issued but not made public (issued prior to 2005). Our sample consists of S&P 500 firms. We can easily obtain the treatment sample, i.e., firms whose SEC comments letters are publicly available. We would like your help in obtaining the SEC comment letters that were issued but not publicly available on Edgar (control sample). Having both samples will enable us to conduct rigorous tests to assess the effects resulting from the letters becoming publicly available. We believe this research will help regulators, academics and the general investing public better understand the role played by the SEC disclosure rules and their implications.

EXPEDITED_SERVICE_REQUESTED: No



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2465

Office of FOIA Services

August 3, 2018

Dr. Amy P. Hutton
Boston College
Carroll School of Management
Chestnut Hill, MA 02467

RE: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. **18-02398-FOIA**

Dear Dr. Hutton:

This letter is in response to your request, dated July 3, 2018 and received in this office on July 5, 2018, for information regarding GENERAL ELECTRIC CO.

The search for responsive records has resulted in the retrieval of 3 pages of records that may be responsive to your request. They are being provided to you with this letter.

If you have any questions, please contact me at fultonc@sec.gov or (202) 551-8186. You may also contact me at foiapa@sec.gov or (202) 551-7900. You also have the right to seek assistance from Lizzette Katilius as a FOIA Public Liaison or contact the Office of Government Information Services (OGIS) for dispute resolution services. OGIS can be reached at 1-877-684-6448 or Archives.gov or via e-mail at ogis@nara.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Charlotte Fulton".

Charlotte Fulton
FOIA Research Specialist

Enclosure

June 15, 2006

Via U.S. Mail and Facsimile (203-373-2884)

Keith S. Sherin
Senior Vice President, Finance and Chief Financial Officer
General Electric Company
3135 Easton Turnpike
Fairfield, CT 06828-0001

Re: General Electric Company
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 3, 2006
File No. 1-00035

Dear Mr. Sherin:

We have limited our review of your Form 10-K for the fiscal year ended December 31, 2005 to disclosure relating to your contacts with countries that have been identified as state sponsors of terrorism, and we have the following comments. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with supplemental information, so that we may better understand your disclosure. Please be as detailed as necessary in your response. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note that the website of your subsidiary, GE Healthcare, identifies distributors for its products in Iran and Syria. We also note published reports that you announced on February 1, 2005, that your foreign subsidiaries would refuse all new orders from Iran, and indicating your intention to fulfill then-existing customer commitments. Your Form 10-K does not include any information regarding your contacts with Iran and Syria, countries identified as state sponsors of terrorism by the State Department, and are subject to economic sanctions and/or export controls administered by the Treasury Department's Office of Foreign Assets Control and the Commerce Department's Bureau of Industry and Security. Please describe for us your past, current, and any anticipated operations in, and other contacts with, Iran and Syria, whether

through subsidiaries, affiliates, or other direct or indirect arrangements. Describe the technologies, products, and equipment you have sold or otherwise distributed into these countries. Describe the extent to which your dealings have been with the governments of Iran and Syria, or entities affiliated with or controlled by their governments. Advise us whether, to the best of your knowledge, understanding, and belief, any of the technologies, products, equipment (including component parts), or services you provide, have provided or anticipate providing into these countries have military application; whether the government of either country has employed or will employ them in any military application; and the nature of the military application(s) in which they can be, have been or will be employed.

2. Please discuss the materiality of the operations or other contacts described in response to the foregoing comment, and whether those operations or contacts, individually or in the aggregate, constitute a material investment risk for your security holders. You should address materiality in quantitative terms for each country, including the dollar amounts of any associated revenues, assets, and liabilities. Please also address materiality in terms of qualitative factors that a reasonable investor would deem important in making an investment decision, including the potential impact of corporate activities upon a company's reputation and share value. In this regard, we note, for example, that Arizona and Louisiana have adopted legislation requiring their state retirement systems to prepare reports regarding state pension fund assets invested in, and/or permitting divestment of state pension fund assets from, companies that conduct business with countries identified as state sponsors of terrorism. We note also that the Pennsylvania legislature has adopted a resolution directing its Legislative Budget and Finance Committee to report annually to the General Assembly regarding state funds invested in companies that have ties to terrorist-sponsoring countries. Your materiality analysis should address the potential impact of the investor sentiment evidenced by these actions directed toward companies having contacts with Iran and Syria.

* * * * *

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please file your response letter on EDGAR.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include all information required under the Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its

management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that:

* the company is responsible for the adequacy and accuracy of the disclosure in the filings;

* staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and

* the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

Please understand that we may have additional comments after we review your response to our comment. Please contact Pradip Bhaumik, Attorney-Advisor, at (202) 551-3333 if you have any questions about the comments or our review. You may also contact me at (202) 551-3470.

Sincerely,

Cecilia D. Blye, Chief
Office of Global Security

Risk

cc: Peggy Fisher
Assistant Director
Division of Corporation Finance

Eric Atallah
Accounting Branch Chief
Division of Corporation Finance

Keith S. Sherin
General Electric Company
June 15, 2006
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