

June 28, 2018



U.S. Securities and Exchange Commission
Office of FOIA/PA Operations
100 F. Street, N.E.
Washington, DC 20549-2736

Re: Freedom of Information Act Request

Dear U.S. Securities and Exchange Commission:

This is a request under the Freedom of Information Act. I request that a copy of the following document be provided to me:

Subject/Company Name: Touche Holdings, Inc.

Date Publically Available: Dec. 30, 1987

Type of Document: No Action Letter

I am willing to pay fees for the search and reproduction cost for paper or electronic document production.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew V. Jablon".

Andrew V. Jablon
Resch Polster & Berger LLP
1840 Century Park East, 17th FL
Los Angeles, CA 90067
Direct Dial: 310-788-7524
E-mail: ajablon@rpblaw.com

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

Office of FOIA Services

August 13, 2018

Mr. Andrew Jablon
Resch Polster & Berger LLP
1840 Century Park East 17th FL
Los Angeles, CA 90067

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. **18-02670-FOIA**

Dear Mr. Jablon:

This letter is in response to your request, dated June 28, 2018 and received in this office on June 29, 2018, for access to a No Action Letter regarding Touche Holdings, Inc. dated December 30, 1987.

Based on the information you provided in your letter, we conducted a thorough search of the SEC's various systems of records, but did not locate or identify any information responsive to your request.

If you still have reason to believe that the SEC maintains the type of information you seek, please provide us with additional information, which could prompt another search. Otherwise, we conclude that no responsive information exists and we consider this request to be closed.

You have the right to appeal the adequacy of our search or finding of no responsive information to the SEC's General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(f)(1). The appeal must be received within ninety (90) calendar days of the date of this adverse decision. 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.

You may file your appeal by completing the online Appeal form located at https://www.sec.gov/forms/request_appeal, or mail your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2465, Washington, D.C. 20549, or deliver it to Room 1120 at that address.

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If you have any questions, please contact me at reidk@sec.gov or (202) 551-3504. You may also contact me at foiapa@sec.gov or (202) 551-7900.

You also have the right to seek assistance from Lizzette Katilius at (202) 551-7900 as a FOIA Public Liaison for this office, 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. Note that contacting the FOIA Public Liaison or OGIS does not stop the 90-day appeal clock and is not a substitute for filing an administrative appeal.

Sincerely,

Kay Reid

Kay Reid
FOIA Lead Research Specialist