

18-02720 - FOIA

foiapa

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**From:** Colleen Honigsberg <[REDACTED]>  
**Sent:** Monday, August 06, 2018 1:13 PM  
**To:** foiapa; Katilius, Lizzette  
**Subject:** FOIA Request  
**Attachments:** FOIA Request 082018.pdf

Dear FOIA Office,

Please see the attached request.

Many thanks!  
Best,  
Colleen



--  
Colleen Honigsberg  
Assistant Professor of Law  
Stanford Law School  
[REDACTED]

August 4, 2018

U.S. Securities and Exchange Commission  
Office of FOIA Services  
100 F Street, NE Mail Stop 2745  
Washington, DC 20549-5100

Dear FOIA Office:

Under the Freedom of Information Act (FOIA), we are requesting a copy of the following:

Comment letter to Form 10-K filed January 15, 2004 by ADC TELECOMMUNICATIONS INC  
CIK NUM: 61478

Process this request up to our education-use entitlements.

Thank You,

Colleen Honigsberg  
Assistant Professor of Law  
Stanford Law School





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

Office of FOIA Services

August 15, 2018

Ms. Colleen Honigsberg  
Stanford Law School  
Crown Quadrangle



RE: Freedom of Information Act (FOIA), 5 U.S.C. § 552  
Request No. **18-02720-FOIA**

Dear Ms. Honigsberg:

This letter is in response to your request, dated and received in this office on August 6, 2018, for access to an SEC comment letter issued to ADC Telecommunications, Inc., concerning the Form 10-K filed on January 15, 2004.

The search for responsive records has resulted in the retrieval of two (2) 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 [burrowsi@sec.gov](mailto:burrowsi@sec.gov) or (202) 551-5105. You may also contact me at [foiapa@sec.gov](mailto:foiapa@sec.gov) or (202) 551-7900. You also have the right to seek assistance from Ray J. McInerney 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](http://Archives.gov) or via e-mail at [ogis@nara.gov](mailto:ogis@nara.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Indria Burrows".

Indria Burrows  
FOIA Research Specialist

Enclosures

April 30, 2004

Via U.S. Mail and Fax

Mr. Gokul Hemmady, Chief Financial Officer  
ADC Telecommunications, Inc.  
13625 Technology Drive  
Eden Prairie, Minnesota 55344-2252

RE: ADC Telecommunications, Inc.  
Form 10-K for the fiscal year ended October 31, 2003  
Filed January 15, 2004  
Form 10-K for the quarter ended January 31, 2004  
Filed March 12, 2004  
File No. 0-1424

Dear Mr. Hemmady:

We have reviewed your supplemental response letter dated March 26, 2004 as well as the above-referenced filings and have the following additional comment. As noted in our comment letter dated March 9, 2004, we have limited our review to only your financial statements and related disclosures and will make no further review of your documents. As such, all persons who are responsible for the adequacy and accuracy of the disclosure are urged to be certain that they have included all information required pursuant to the Securities Exchange Act of 1934.

Form 10-Q for the three months ended January 31, 2004

Note 2 - Discontinued Operations, page 5

1. Supplementally tell us the nature of your contingent payment rights that are based on future revenues of the BroadAccess40 business and tell us how these proceeds will be reported. Your discussion should address how you comply with the provision of paragraph 42 of SFAS 144, Accounting for the Impairment or Disposal of Long-Lived Assets.

\* \* \* \*

Respond to the above comment within 10 business days or tell us when you will provide us with a response. You may contact Nicole Holden, Staff Accountant, at (202) 824-5265 or Ivette Leon, Senior Accountant, at (202) 942-1982 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Barry N. Summer  
Assistant Director

Mr. Gokul Hemmady  
ADC Telecommunications, Inc.  
April 30, 2004  
Page 2

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE