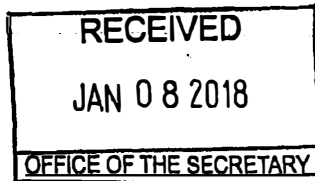


Protass Law PLLC



260 Madison Avenue
22nd Floor
New York, NY 10016

T: 212-455-0335
F: 646-607-0760
hprotass@protasslaw.com

January 5, 2017

VIA E-MAIL

Honorable Jason S. Patil
Administrative Law Judge
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-2557

Re: In the Matter of Donald F. Lathen, Jr., Eden Arc Capital Management, LLC,
and Eden Arc Capital Advisers, LLC, Admin. Proc. File No. 3-17387

Dear Judge Patil:

We represent Respondents Eden Arc Capital Management, LLC (“EACM”), and Eden Arc Capital Advisers, LLC (“EACA”) (together “Respondents”). In an Order dated December 18, 2017 the Court directed the parties to submit a joint report to answer certain questions posed by the Court, including whether the Division intended to raise any objections to Respondents’ EAJA application other than substantial justification.

In the joint report, the Division stated that it intends to raise various objections to Respondents’ eligibility for an award under the EAJA. Moments after submitting the joint report, the Division filed an unsolicited letter brief setting forth its legal arguments in support of these objections. We do not believe that the Court invited the parties to file briefs on the merits at this time, and it is not clear to us why the Division has done so, other than to attempt to influence the Court’s decision through procedurally improper means.

Accordingly, we ask that the Court disregard the letter brief filed by the Division in support of its objections to the EAJA application. If, however, the Court intends to consider this letter brief for any purpose, Respondents ask that they be given an opportunity to respond in kind.

Respectfully submitted,

/s/

Harlan Protass

cc: Sarah H. Concannon, Esq. (via e-mail)