



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2736

Office of FOIA Services

February 28, 2014

P.O. Box 47331
Plymouth, MN 55447

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

Dear

This letter is in reference to your request, dated and received in this office on February 20, 2014, seeking access to certain records located in the main investigative file of any investigation(s) related to Cisco System, Inc. since February 19, 2012.

An initial search of our system of records has identified almost twenty SEC matters during the requested timeframe cited in your letter, in which Cisco Systems (with and without extensions of the name) is listed. Collectively, this is considered a very voluminous request.

We are unable to determine which cases, if any, are pertinent to your request. Therefore, in order for us to determine the matters which are of the most significance to you, please submit a new request clearly defining the specifics of the Cisco Systems, Inc. cases in which you are interested.

If you have any questions, please contact me at johnsonee@sec.gov or (202) 551-8350. You may also contact this office at foiapa@sec.gov (202) 551-7900.

Sincerely,

A handwritten signature in black ink, appearing to read "Everene Johnson".

Everene Johnson
FOIA Research Specialist



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2736

Office of FOIA Services
Corrected Letter

April 21, 2014

P.O. Box 47331
Plymouth MN 55447

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

Dear

This letter partially responds to your follow-up request, dated and received in this office on April 7, 2014, for further detailed information concerning the "almost twenty SEC matters" referenced in our February 28, 2014 letter responding to your initial FOIA request (FOIA No. 14-04831-FOIA) regarding Cisco Systems, Inc.

By email dated April 9, 2014, you agreed to receive a list of the opening and closing dates of any closed investigations related to Cisco Systems, Inc., as a means to better understand the types of matters that might be found within the SEC's systems of records. You also asked that, to the extent possible, we better characterize the nature of the matters (e.g., list of the matters, a brief summary and/or title), so that you are better able to determine how and where you may wish to file additional FOIA requests regarding Cisco Systems, Inc., as well as other registrants that may be of interest to you in the future.

Research in our database index indicates that the subject of your request, Cisco Systems (with and without various extensions of the name), was listed in the search results in the following closed matters:

- In the matter of Cisco Systems, Inc., which opened on November 4, 2010, and closed on March 30, 2012;
- In the matter of Cisco Systems, Inc., which opened on April 2, 2010, and closed on March 30, 2012;

April 21, 2014

Page Two

Corrected Letter

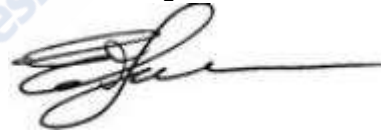
- In the matter of **Cisco Systems, Inc.**, which opened on August 16, 2011 and closed on May 17, 2013; and
- In the matter of **Cisco Systems, Inc.**, which opened on February 5, 2013, and closed on May 31, 2013.

This information should not be interpreted to indicate that the subject of your request was the subject of a Commission matter. In addition, please note that we are unable to confirm from our computerized database index of records whether the company listed is the same company of interest to you. Should you require any additional research into these matters and/or should you require the actual records in any of these matters, please submit a request indicating the name of the matter and a description of the records requested.

We are still consulting with other SEC staff regarding any other matters that may be responsive to your request. We will advise you of our findings as soon as we receive a response.

In the interim, if you have any questions, please contact me at johnsonee@sec.gov or (202) 551-8350. You may also contact this office at foiapa@sec.gov (202) 551-7900.

Sincerely,



Everene Johnson
FOIA Research Specialist



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2736

Office of FOIA Services

(Amended Final Response Letter)

September 30, 2014

P.O. Box 47331
Plymouth, MN 55447

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

Dear

This letter is our amended final response to your request, dated and received in this office on April 7, 2014, for further detailed information concerning the "almost twenty SEC matters" referenced in our February 28, 2014 letter responding to your initial FOIA request (14-04831-FOIA) seeking certain records located in the main investigative file of any investigation(s) related to Cisco Systems, Inc. from February 19, 2012 to February 20, 2014.

In an email dated April 9, 2014, you agreed to receive a list of the opening and closing dates of any closed investigations related to Cisco Systems, Inc., as a means to better understand the types of matters that might be found within the SEC's systems of records. You also asked that, to the extent possible, we better characterize the nature of the matters (e.g., list of the matters, a brief summary and/or title), so that you are better able to determine how and where you may wish to file additional FOIA requests regarding Cisco Systems, Inc., as well as other registrants that may be of interest to you in the future.

By letter dated April 21, 2014, we provided you with a partial response advising you that we identified 4 closed investigations in our database index in which Cisco Systems (with and without various extensions of the name) was listed. In addition, we also informed you that this

September 30, 2014

Page Two

(Amended Final Response Letter)

information should not be interpreted to indicate that the subject of your request was the subject of a Commission matter. Further, we informed you that we are unable to confirm from our computerized database index of records whether the company listed is the same company that is of interest to you.

By letter dated July 25, 2014, we advised you that we were withholding records that may be responsive to your request under FOIA Exemption 7(A), and we closed your request. We also provided you with your appeal rights.¹

Subsequently, we realized that we were still in the process of consulting with other SEC staff regarding another investigation that may have been responsive to your request. We have now completed our consultations with the other SEC staff, and we are writing to amend our final response letter dated July 25, 2014.

After consulting with the other SEC staff, we identified a draft case closing memo that may be responsive to your request. According to our systems of records, the SEC conducted an investigation entitled Cisco Systems, Inc. that opened on October 23, 2007. The draft case closing memo is being withheld in its entirety pursuant to 5 U.S.C. § 552(b)(5), (6), (7)(C) and/or (7)(E), 17 CFR § 200.80(b)(5), (6), (7)(iii) and/or (7)(v), for the following reasons:

- The draft case closing memo was prepared by SEC attorneys in anticipation of litigation, forms an integral part of the SEC's pre-decisional process, and/or reveals recommendations to the SEC by its attorneys. Therefore, it is being withheld under the attorney work-product, deliberative process, and/or attorney-client privileges embodied in Exemption 5.
- Third-party and SEC staff names that appear in the draft case closing memo are being withheld pursuant to Exemptions 6 and 7(C). Under Exemption 6 release of this information would constitute a clearly unwarranted invasion of personal privacy. Under Exemption 7(C)

¹ On August 15, 2014, you appealed our Exemption 7(A) denial to the SEC's Office of the General Counsel.

September 30, 2014

Page Three

(Amended Final Response Letter)

release of this information could reasonably be expected to constitute an unwarranted invasion of personal privacy, and could conceivably subject the SEC staff who are identified in the memo to harassment from the public in the performance of their official duties and in their private lives.

- The draft case closing memo is also being withheld from disclosure pursuant to Exemption 7(E), since its release would disclose techniques or procedures or would disclose guidelines for law enforcement investigations or prosecutions, the disclosure of which could reasonably be expected to risk circumvention of the law.

I am the deciding official with regard to this adverse determination. You have the right to appeal my decision to our General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5) and (6). 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.

Send your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2736, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

Additionally, in an email dated April 9, 2014, you indicated that you wanted to place your FOIA requests concerning Bank of America Corporation () and Goldman Sachs Group () on hold pending the completion of this request concerning Cisco Systems, Inc. If you are still interested in pursuing either of your requests that are currently on hold, please write or call me by **October 10, 2014**, and identify the records of interest to you. If we do not hear from you by that date we will assume that you are no longer interested in pursuing these requests, and we will close our files on them without further notice to you.

We apologize for any confusion and/or inconvenience we may have caused you in our processing of this request.

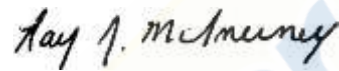
September 30, 2014

Page Four

(Amended Final Response Letter)

If you have any questions, please contact Everene Johnson of my staff at johnsonee@sec.gov or (202) 551-8350. You may also contact me at foiapa@sec.gov or (202) 551-7900.

Sincerely,



Ray J. McInerney
FOIA Branch Chief

Probes Reporter™
They know it. Now you know it.™
www.probesreporter.com