

DETERMINED TO BE AN ADMINISTRATIVE MARKING
E.O. 12065, Section 6-102
By *JMV* NARS, Date *5/2/2012*

10:22am From=House Energy & Commerce Cmte Ford 202-226-2447 T-724 P.002/005 F-228

ES96202

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ONE HUNDRED SEVENTH CONGRESS

U.S. House of Representatives
Committee on Energy and Commerce
Washington, DC 20515-6115

W.J. "BILLY" TAUZIN, LOUISIANA,
CHAIRMAN

July 5, 2002

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DAVID V. MARVENTANO, STAFF DIRECTOR

RECEIVED

The Honorable Harvey L. Pitt
Chairman
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

JUL 08 2002

Office of Legislative Affairs

Dear Chairman Pitt:

As set forth in our letter of July 2, 2002, the Committee on Energy and Commerce has undertaken a comprehensive review of the propriety of financial statements by certain publicly traded companies. The Committee herein expands this review to include a number of additional companies each of which are alleged to have similarly engaged questionable accounting practices: Rite Aid Corporation ("Rite Aid"), Adelphia Communications Corporation ("Adelphia"), Waste Management, Inc. ("Waste Management"), Kmart Corporation ("Kmart"), Sunbeam Corporation ("Sunbeam"), Enron Corporation ("Enron"), Peregrine Systems, Inc. ("Peregrine") and MicroStrategy Incorporated ("MicroStrategy").

Accordingly, pursuant to Rules X and XI of the U.S. House of Representatives, we request that the Securities and Exchange Commission ("SEC") provide to the Committee the information set forth below by Wednesday, July 17, 2002. Further, the Committee requests that the SEC respond to each of the questions below separately for each company in the following order: Rite Aid, Adelphia, Waste Management, Kmart, Sunbeam, Enron, Peregrine and MicroStrategy.

1. For the period from January 1997 through the date upon which the SEC began its formal inquiry into the company, or, in the case of Waste Management only, for the period of January 1992 through the date upon which the SEC began its formal inquiry into the company, did the SEC review any of the 10-Qs or 10-Ks filed by the company? If so, identify the filings reviewed, provide a brief description of the reviews conducted, and provide all records relating to such reviews.

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E.O. 12965, Section 8-102
By *JMV* NARS, Date *5/2/2012*

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2. Identify all inquiries or investigations, whether formal or informal, conducted by the SEC of the company for the time period referenced in Question No. 1. Include in your response the date the inquiry began and ended (if applicable), and a description of the nature of the inquiry and any action taken by the SEC at the end of the inquiry. If the SEC did not take action against the company, provide an explanation as to the reason(s) for the SEC's decision. In addition, provide all records relating to any such inquiries or investigations.
3. For the time period referenced in Question No. 1, all records relating to communications between or among the SEC, its Commissioners, officers, or employees with respect to the company's accounting practices, disclosures, or financial statements.
4. For the time period referenced in Question No. 1, all records relating to communications between or among the SEC (including any of its Commissioners, divisions, officers, or employees) and the company in question with respect to the company's accounting practices, disclosures, or financial statements.
5. For the time period referenced in Question No. 1, all records relating to any proposed or actual adjustments by the company's internal or external auditors to the company's filings submitted to the SEC.

Please note that, for the purpose of responding to the above requests, the term "Rite Aid" means Rite Aid Corp., or one or more of its divisions, subsidiaries or affiliates, or related entities; the term "Adelphia" means Adelphia Communications Corp., or one or more of its divisions, subsidiaries or affiliates, or related entities; the term "Waste Management" means Waste Management, Inc., or one or more of its divisions, subsidiaries or affiliates, or related entities; the term "Kmart" means Kmart Corp., or one of more of its divisions, subsidiaries or affiliates, or related entities; the term "Sunbeam" means Sunbeam Corp., or one or more of its divisions, subsidiaries or affiliates, or related entities; the term "Enron" means Enron Corp., or one or more of its divisions, subsidiaries or affiliates, or related entities; the term "Peregrine" means Peregrine Systems, Inc., or one or more of its divisions, subsidiaries or affiliates, or related entities; and "MicroStrategy" means MicroStrategy Incorporated, or one or more of its divisions, subsidiaries or affiliates, or related entities. Further, the terms "records" and "relating" should be interpreted in accordance with the attachment to this letter

DETERMINED TO BE AN
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Finally, with respect to companies identified herein, please contact the Committee staff on July 8, 2002 to arrange a time for a briefing to cover the details of the SEC's investigations of these companies.

If you have any questions, please contact Kelli Andrews, Majority Counsel, at (202) 226-2424.

Sincerely,


W.J. "Billy" Tauzin
Chairman


James C. Greenwood
Chairman
Subcommittee on Oversight
and Investigations

Attachment

cc: The Honorable John D. Dingell, Ranking Member
The Honorable Peter Deutsch, Ranking Member
Subcommittee on Oversight and Investigations

DETERMINED TO BE AN
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 E.O. 12065, Section 8-102
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05:36pm From:House Energy & Commerce Cmte Ford

202-226-2447

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ATTACHMENT

1. The term "records" is to be construed in the broadest sense and shall mean any written or graphic material, however produced or reproduced, of any kind or description, consisting of the original and any non-identical copy (whether different from the original because of notes made on or attached to such copy or otherwise) and drafts and both sides thereof, whether printed or recorded electronically or magnetically or stored in any type of data bank, including, but not limited to, the following: correspondence, memoranda, records, summaries of personal conversations or interviews, minutes or records of meetings or conferences, opinions or reports of consultants, projections, statistical statements, drafts, contracts, agreements, purchase orders, invoices, confirmations, telegraphs, telexes, agendas, books, notes, pamphlets, periodicals, reports, studies, evaluations, opinions, logs, diaries, desk calendars, appointment books, tape recordings, video recordings, e-mails, voice mails, computer tapes, or other computer stored matter, magnetic tapes, microfilm, microfiche, punch cards, all other records kept by electronic, photographic, or mechanical means, charts, photographs, notebooks, drawings, plans, inter-office communications, intra-office and intra-departmental communications, transcripts, checks and canceled checks, bank statements, ledgers, books, records or statements of accounts, and papers and things similar to any of the foregoing, however denominated.
2. The terms "relating," "relate," or "regarding" as to any given subject means anything that constitutes, contains, embodies, identifies, deals with, or is in any manner whatsoever pertinent to that subject, including but not limited to records concerning the preparation of other records.