

EXHIBIT G



Suite 800
505 Montgomery Street
San Francisco, CA 94111-
6533

Thomas R. Burke
415.276.6552 tel
415.276.6599 fax

thomasburke@dwt.com

August 26, 2022

Sent via Federal Express & Email

Office of FOIA Services
Securities and Exchange Commission
100 F Street NE, Mail Stop 2465
Washington, DC 20549
e-mail: foia@sec.gov

**Re: Freedom of Information Act Administrative Appeal
FOIA Request No. 22-01905-FOIA**

Dear Sir or Madam:

This firm represents Carson C. Block in connection with the above-referenced Freedom of Information Act (“FOIA”) request to the Securities and Exchange Commission (the “SEC”). I am writing to appeal the SEC’s response and determination under FOIA of Mr. Block’s May 13, 2022 FOIA Request.¹ Exs. A, B.

On May 13, 2022, Mr. Block submitted a FOIA request seeking the following documents:

1. All email correspondence sent to, from or copied between any SEC email addresses used within the U.S. Securities and Exchange Commission and any of the following: Marc Cohodes, Joshua Mitts, Marlon Paz, or M. Analytics, or anyone using the domain “@mofo.com” from January 1, 2018, to the present; and
2. Any documents or communications, including but not limited to correspondence, email, contracts, and invoices, relating to consulting services provided by Joshua Mitts and/or M. Analytics from January 1, 2018 to the present.

On June 1, 2022, the SEC sent a letter confirming that Mr. Block’s request was received on May 16, 2022. The SEC assigned tracking number 22-01905-FOIA to Mr. Block’s second

¹ For ease of reference, Mr. Block’s FOIA request is attached as Exhibit A, and the SEC’s final response to that request is attached as Exhibit B.

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request.² In its letter, the SEC stated that it was not able to identify any information responsive to the Request.

Based on our client's familiarity with the subject matter of this request, it is dubious that the SEC has located no responsive records. It's a matter of public record that Professor Mitts submitted rule proposals to the SEC intended to regulate short-sellers. He has admitted publicly that he has made presentations to SEC staff about short-sellers. See <https://www.theglobeandmail.com/business/article-sec-osc-narrowing-in-on-abusive-short-selling-practices-against/>. Additionally, Professor Mitts continues to maintain a LinkedIn page and Twitter account for M Analytics, in which he references his consulting work on regulatory investigations. See <https://twitter.com/manalyticsco>.

Consequently, Mr. Block challenges the adequacy of the SEC's search and strongly believes that there are documents responsive to the Request that the SEC has failed to locate.

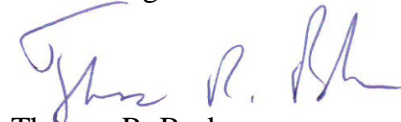
The Freedom of Information Act arose from concerns over the "mushrooming growth of Government secrecy." H.R. Rep. No. 89-1497, at 2 (1966). It "focuses on the citizens' right to be informed about 'what their government is up to,'" by requiring the release of "[o]fficial information that sheds light on agency's performance of its statutory duties." *DOJ v. Reporters Comm. for Freedom of the Press*, 489 U.S. 749, 750, 773 (1989) (citation omitted).

To the extent the SEC continues to maintain that it has no documents responsive to Mr. Block's Request, we are prepared to fully pursue the public's right of access to these documents through litigation. We hope that such action will not be necessary.

Please do not hesitate to contact us if you have any questions about this appeal at (415) 276-6552, or via email at thomasburke@dwt.com.

Sincerely,

Davis Wright Tremaine LLP



Thomas R. Burke

² The SEC assigned the first request tracking number 22-01904-FOIA. That request is not the subject of this administrative appeal.

EXHIBIT A



Suite 800
505 Montgomery Street
San Francisco, CA 94111-6533

Thomas R. Burke
(415) 276-6552 tel
(415) 276-6599 fax

thomasburke@dwt.com

May 13, 2022

Sent via electronic mail

mcinerneyr@sec.gov

foiapa@sec.gov

Ray J. McInerney, FOIA Officer
U.S. Securities and Exchange Commission
Office of FOIA Services
100 F Street, NE, Mail Stop 2465
Washington, DC 20549-2465

Re: Freedom of Information Act Request

Dear Sir/Madam:

Pursuant to the Freedom of Information Act, 5 U.S.C. § 552, on behalf of our client Carson C. Block, we request access to the following documents:

- All email correspondence sent to, from or copied between any SEC email addresses used within the U.S. Securities and Exchange Commission and any of the following: Marc Cohodes, Joshua Mitts, Marlon Paz, or M. Analytics, or anyone using the domain “@mofo.com” from January 1, 2018, to the present.
- Any documents or communications, including but not limited to correspondence, email, contracts, and invoices, relating to consulting services provided by Joshua Mitts and/or M. Analytics from January 1, 2018 to the present.

Our client is willing and able to pay any applicable fees associated with this request but we request notification if such fees exceed \$500. If a portion of the information we have requested is exempt from disclosure by express provisions of law, 5 U.S.C. § 552(b) requires segregation and deletion of that material so the remainder of the information can be released. If you determine an express provision of law exempts from disclosure all or a portion of the material we have requested, 5 U.S.C. § 552(a)(6)(A)(i) requires notification to us of the reasons for the determination not later than 20 days from your receipt of this request.

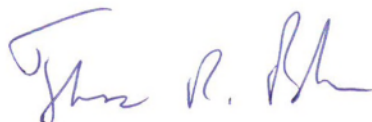
Ray J. McInerney, FOIA Officer
U.S. Securities and Exchange Commission
May 13, 2022
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Please be advised that our client retracts its initial FOIA requests, sent on April 6, 2022 (Response not yet received; Request No. not yet issued.), and May 6, 2022 (Request No. 22-01864-FOIA).

Thank you for your prompt attention to this request, and we look forward to a response within the statutory 20-day period.

Sincerely,

Davis Wright Tremaine LLP

A handwritten signature in blue ink, appearing to read "Thomas R. Burke". The signature is fluid and cursive, with a large initial "T" and "B".

Thomas R. Burke

EXHIBIT B



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

Office of FOIA Services

June 1, 2022

Mr. Thomas R. Burke
Davis Wright Tremaine LLP
505 Montgomery Street, Suite 800
San Francisco, CA 94111-6533

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. **22-01905-FOIA**

Dear Mr. Burke:

This letter is in response to your request, dated May 13, 2022 and received in this office on May 16, 2022, for any documents or communications, including but not limited to correspondence, email, contracts, and invoices, relating to consulting services provided by Joshua Mitts and/or M. Analytics from January 1, 2018 to the present.

Based on the information you provided in your letter, we conducted a thorough search of the SEC's various systems of records and consulted with SEC staff, 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.

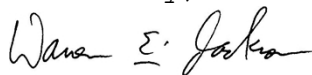
You may file your appeal by completing the online Appeal form located at https://www.sec.gov/forms/request_appeal, or mail your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2465, Washington, D.C. 20549, or deliver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

Mr. Thomas R. Burke
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If you have any questions, please contact me at jacksonw@sec.gov or (202) 551-8312. You may also contact me at foiapa@sec.gov or (202) 551-7900. You may also contact the SEC's FOIA Public Service Center at foiapa@sec.gov or (202) 551-7900. For more information about the FOIA Public Service Center and other options available to you please see the attached addendum.

Sincerely,



Warren E. Jackson
Lead FOIA Research Specialist

Enclosure

ADDENDUM

For further assistance you can contact a SEC FOIA Public Liaison by calling (202) 551-7900 or visiting <https://www.sec.gov/oso/help/foia-contact.html>.

SEC FOIA Public Liaisons are supervisory staff within the Office of FOIA Services. They can assist FOIA requesters with general questions or concerns about the SEC's FOIA process or about the processing of their specific request.

In addition, you may also contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA dispute resolution services it offers. OGIS can be reached at 1-877-684-6448 or via e-mail at ogis@nara.gov. Information concerning services offered by OGIS can be found at their website at [Archives.gov](https://www.archives.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.