EXHIBIT 14
April 12, 2010

Karl J. Sleight, Esq.
Harris Beach, PLLC
677 Broadway, Suite 1101
Albany, NY 12207

RE: Subpoena duces tecum – John O’Connor

Dear Mr. Sleight:

This letter is in response to your February 12, 2010 letter wherein you stated that Mr. O’Connor could not fully comply with the Commission’s subpoena duces tecum because some of the records responsive to the subpoena were confiscated by the FBI. While the Commission cannot require your client to produce documents which are not in his custody or control, it does not explain your client’s failure to provide other responsive documents that are within his custody and control. For example, the Commission requested, and has not received, documents relating to the Research Foundation’s policy regarding telecommuting, documents pertaining to Mr. O’Connor’s decision permitting Ms. Bruno to telecommute, contemporaneous notes or memorandum pertaining to Mr. O’Connor’s “observations and anecdotal impressions of Ms. Bruno’s interaction with her co-workers” or records pertaining to other Research Foundation employees “who participated in telecommuting.”

By close of business, April 22, 2010, please provide all records responsive to the Commission’s subpoena in your clients’ custody or control, as well as a detailed list of those responsive documents that are in the custody of the FBI.

Thank you for your attention to this matter.

Very truly yours,

[Signature]
Bridget Holohan
Associate Counsel