



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

Office of FOIA Services

February 02, 2012

Mr. Richard Edelman  
608 N Rios Ave.  
Solana Beach, CA 92075

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552  
Request No. 12-03512-FOIA

Dear Mr. Edelman:

This letter is in response to your request dated and received in this office on January 10, 2012, for Exhibit 10(d) to Form 10-K filed by Empire State Building Associates.

After consulting with other Commission staff and based on the information you provided in your letter, we conducted a thorough search of the Commission's various systems of records, but did not locate or identify any information responsive to your request for the exhibit which is listed as incorporated by reference.

If you still have reason to believe that the Commission 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 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.

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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.

If you have any questions, please contact me at [webbd@sec.gov](mailto:webbd@sec.gov) or (202) 551-8354. You may also contact me at [foiapa@sec.gov](mailto:foiapa@sec.gov) or (202) 551-7900.

Sincerely,

A handwritten signature in black ink that reads "David L. Webb". The signature is written in a cursive, slightly slanted style.

David Webb  
FOIA Research Specialist