



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

Office of FOIA Services

March 11, 2015

Mr. Richard Edelman
Empire State Building Associates LLC
608 N. Rios Avenue
Solana Beach, CA 92075

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 15-00564-FOIA

Dear Mr. Edelman:

This letter is our final response to your request, dated November 11, 2014, and received in this office on November 12, 2014, for the SEC Division of Enforcement Case Opening Report and Case Closing Recommendation in the matter of Empire State Realty Trust.

Please be advised that a record termed a "Case Opening Report" was not generated during the course of the subject investigation. However, the SEC does maintain in its Enforcement database, responsive information that is typically contained in a Case Opening Report. When pulled from the database, this information amounts to a single page. In addition to this single page, we were able to locate a five (5) page Case Closing Recommendation.

We have determined to withhold all six (6) pages in their entirety under 5 U.S.C. § 552(b)(5), 17 CFR § 200(b)(5). These records were prepared in anticipation of litigation, form an integral part of the pre-decisional process, and/or contain advice given to the Commission or senior staff by the Commission's attorneys. Therefore, they are protected from release by the attorney work-product, deliberative process and/or attorney-client privileges embodied in FOIA Exemption 5.

Mr. Richard Edelman
March 11, 2015
Page 2

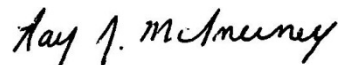
15-00564-FOIA

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.

If you have any questions, please contact Jason Luetkenhaus of my staff at luetkenhausj@sec.gov or (202) 551-8352. You may also contact me at foiapa@sec.gov or (202) 551-7900.

Sincerely,



Ray J. McInerney
FOIA Branch Chief