U.S. Department of Labor

Occupational Safety and Health Administration
525 Griffin Street, Room 602
Dallas, Texas 75202

Reply to the Attention of: Investigative Assistance

September 8, 2005

Bobby G. Pryor, Attorney
Pryor & Bruce
302 North San Jacinto
Rockwall, Texas 75087

RE: Pitney Bowes, Inc. / Lee
6-1730-05-908

The enclosed Secretary's Findings will notify you of the results of the investigation in the above referenced matter filed by Complainant, alleging violations of the employee protection provisions of Section 806 of the Corporate and Criminal Fraud Accountability Act of 2002, 18 U.S.C. 1514A against Pitney Bowes, Inc.

The complaint was investigated and determined to have no merit. The rationale for this determination is set forth in the enclosed disposition letter to the Complainant's Attorney. The letter also advises both parties of their rights under the Act.

Sincerely,

Gerald Foster

for: John B. Miles. Jr.
Regional Administrator

EXHIBIT
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U.S. Department of Labor

Occupational Safety and Health Administration
525 Griffin Street, Room 602
Dallas, Texas 75202

Reply to the Attention of: Investigative Assistance

September 8, 2005

Patrick Lee
c/o Matthew D. Hill, PC
8080 North Central Expressway
Suite 400
Dallas, Texas 75206

RE: Pitney Bowes, Inc. / Lee
6-1730-05-908

Dear Mr. Hill:

This is to advise you that the investigation of the complaint filed by your client, Patrick Lee (Complainant), against Pitney Bowes, Inc. (Respondent) under the employee protection provisions of Title VIII of the Sarbanes-Oxley Act of 2002, Section 806 of the Corporate and Criminal Fraud Accountability Act of 2002, 18 U.S.C. §1514A, et seq., (hereinafter called SOX) has been completed. In brief, Complainant alleges that he was discharged because he engaged in activity protected by the SOX Act.

Following an investigation by a duly authorized investigator, the Secretary of Labor, acting through her agent, the Regional Administrator for the Occupational Safety and Health Administration (OSHA), Region VI, finds that there is no reasonable cause to believe that Respondent violated SOX and issues the following findings.

Secretary's Findings

Respondent is a publicly traded company with a class of securities registered under Section 12 of the Securities and Exchange Act of 1934 (15 U.S.C. 781) and is required to file reports under Section 15(d)(U.S.C.78o(d).

Complainant in this matter was an employee of a company named Group I Software, Inc. (Group I) as the company's Southwest Regional Sales Director. Respondent acquired Group I in July 2004. Complainant alleges three instances of whistleblowing activities

which caused his discharge. In October 2003 Complainant alleges that he reported to Group I management that a contract with the City of Houston was executed impermissively according to the policies of Group I and the city. There is no nexus that Complainant's discharge more than a year later was in any way related to his discussions about the contract issue. Complainant alleges that in July 2004, he questioned his immediate supervisor about why a certain law suit had not been reported in Group I's financial reports with the Securities and Exchange Commission (SEC). The evidence indicates that Complainant was informed that the suit was not significant enough to effect company, and he did not pursue the issue any further with any one else. There is no nexus that Complainant's discharge was related to this inquiry. Complainant alleges that in October 2004, he reported his dissatisfaction with his supervisor to the Director of Human Resources, and that his supervisor's manager had acquired his position with a falsified resume and his qualifications were listed in the 10K form filed with the SEC. There is no nexus between this instance and his discharge because there is no evidence linking his discharge with his comments about his supervisors. Consequently, this complaint must be dismissed

Respondent and Complainant have 30 days from the receipt of these Findings to file objections and to request a hearing before an Administrative Law Judge (ALJ). If no objections are filed, these Findings will become final and not subject to court review. Objections must be filed in writing with:

Chief Administrative Law Judge
U.W. Department of Labor
Suite 400N, Techworld Building
800 K Street NW
Washington, D.C. 20001-8002
(202) 693-7542, Facsimile (202) 693-7365

With copies to:

Respondent, and

John B. Miles, Jr.
Regional Administrator, OSHA
525 Griffin Street, Rm. 602
Dallas, TX 75202

Department of Labor, Associate Solicitor
Division of Fair Labor Standards
200 Constitution Avenue NW, N2716
Washington, D.C. 20210

In addition, please be advised that the U.S. Department of Labor generally does not represent any party in the hearing; rather, each party presents its own case. The hearing is an adversarial proceeding before an Administrative Law Judge (ALJ) in which the parties are allowed an opportunity to present their evidence *de novo* for the record. The ALJ who conducts the hearing will issue a recommended decision to the Secretary of Labor based on the evidence, arguments, and testimony presented by the parties.

A copy of this letter has been sent to the Chief Administrative Law Judge with this complaint. The rules and procedures for the handling of SOX cases can be found in Title 29, Code of Federal Regulations Part 1980, a copy of which was sent to you earlier, and may be obtained at www.osha.gov.

Sincerely,

Gerald Foster

John B. Miles, Jr.
Regional Administrator

cc: Respondent
Chief Administrative Law Judge
Securities & Exchange Commission