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By Fax to 202-772-9202

September 20, 2007

Beverly A. Singleton  
Staff Accountant  
Securities and Exchange Commission  
100 F Street N. E.  
Washington D.C. 20549-3561

Dear Ms. Singleton:

This is to confirm our conversation on Tuesday, September 18, 2007 in which you agreed to our requests, including the postponement of the deadline for submission of our replies until Friday, September 28, 2007. ✓ OK

Again, thank you for your consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Ian E. Chason", is written over a horizontal line.

Ian E. Chason  
Executive Vice President and  
Chief Financial Officer