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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.

Sincerely,

Again, thank you for you consideration in this matter.

Yan E. Chason

Executive Vice President and Chief Financial Officer