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14 May 2004

Securities and Exchange Commission
Washington, D.C.

Regarding Rule 12b-25(b) and (c)

We are the auditors of Verdisys, Inc. Due to an unusually heavy workload this month, we have been unable to timely complete our review of their 3-month period ended March 31, 2004. We expect to complete our review before this extension expires.

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