

Dear Mr. Walker,

This response replaces the response submitted originally on January 14, 2002. Due to the limitations of the software on which we are suddenly required to respond to inquiries, copies of the inquiries to which we are responding cannot be provided. Furthermore, it would appear that this format is designed for the transmittal of brief addenda rather than extensive responses to inquiries as the space available is extremely limited and necessitates multiple transmittals of information. Lastly, we note that this response does not constitute an amendment to our report, as implied in the January 31, 2002 letter, in that none of our data have changed. Rather, we have sought diligently to assist your offices with clarifying information about issues raised relating to the report at issue. To our knowledge, the report was, and is, without defects. Absent any amendment to the report, the provisions of 11 CFR 104.18(f) do not apply to a clarifying response of this nature. Nonetheless, our original response was rejected as a matter of form over substance, and a piecemeal re-urgitation of that response follows.