ETEXT ATTACHMENT

01/28/2005 16 : 12

[BeginText]

Dear Ms. Sagri, Pursuant to your letter dated December 30, 2004 and our follow up telephone conversation on January 7, 2005, wherein I advised you that JOE PAC is operated by myself on a volunteer basis and I am not compensated for my time. As discussed, the committee will ascertain whether there is portion of administration expenses that can be attributed to JOE PAC for the future and disclose any disbursements for the same. I trust this information satisfies your inquiry, however, feel free to contact me should you need anything further. Regards, SCOTT G. KAUFMAN

[EndText]