

We are in receipt of the August 10, 2007 request for additional information letter regarding the amendments filed to the February Monthly Report and are filing this additional information as a Miscellaneous Electronic Submission pursuant the verbal guidance obtained from the report analyst. The activity noted in the referenced amendments was the result of an internal audit covering approximately 8 years and indicated that disbursements had been inadvertently omitted in certain previous reporting periods and, therefore, making such an amendment was necessary to account for those disbursements and to correct a discrepancy between the "cash on hand" balance shown on the reports when against PAC's bank account balance.
