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August 23, 2001

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OUR FILE NUMBER

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WRITER'S DIRECT DIAL NUMBER

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Jonathan Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Mail Stop 6-9
Washington, DC 20549

Re: *Notice of Representation Pursuant to Rule 8(b),
17 C.F.R. 200.735-8(b)*

Dear Mr. Katz:

This statement is filed in compliance with the Commission's notice of representation requirement.

I was formerly the Director of the Division of Corporation Finance and resigned effective December 31, 1999, to accept employment with the law firm of Gibson, Dunn & Crutcher LLP. This is to advise you that I have been retained to represent (b)(4) The staff contacts at the Commission are (b)(6) and (b)(6) Office of Natural Resources and Food of the Division of Corporation Finance, and we will be discussing the SEC review of (b)(4) Form 10-K. In the course of my representation of (b)(4) it is contemplated that I will appear before, or communicate with, the Commission or the staff of various offices of the Commission by telephone, correspondence, or otherwise.

While an employee of the Commission, to the best of my recollection, I did not have official responsibility for, nor did I participate personally or substantially in the matter subject to this request.

GIBSON, DUNN & CRUTCHER LLP

Jonathan Katz, Secretary

August 23, 2001

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Since my participation in this matter may continue for an indefinite period involving more than one communication with, or appearance before, the Commission or its staff, this statement is intended to cover all my appearances and communications that relate directly or indirectly to this matter.

Sincerely,

A handwritten signature in cursive script that reads "Brian J. Lane".

Brian J. Lane

BJL/rb

cc: C 41635-00002
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