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April 27, 2001

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**CONFIDENTIAL TREATMENT REQUESTED**

*By FedEx*

01-245

Jonathan Katz, Secretary  
United States Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, DC 20549-0609

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.

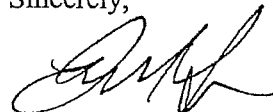
I was formerly a Special Counsel in the Division of Corporation Finance and resigned effective September 15, 2000, to accept employment with the law firm of Wilmer, Cutler & Pickering. This is to advise you that I have been retained to represent (b)(4) Commission File No. (b)(4) in its request for a "no-action" letter from the Office of Chief Counsel of the Division of Corporation Finance. 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, any matters related to (b)(4) Commission File No. (b)(4)

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 to the "no-action" letter request of (b)(4)

In addition, I request confidential treatment for this letter because it relates to a non-public "no-action" letter request. See Rule 8-4c, 17 C.F.R. 200.735-8(d)(3).

Sincerely,



David M. Lynn, Esq.