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**Morgan, Lewis
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C O U N C I L L O R S A T L A W

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01-383

September 19, 2001

VIA TELECOPY & U.S. MAIL

Jonathan Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609

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OFFICE OF THE SECRETARY
2001 SEP 19 PM 6:32

Re: In the Matter of ESPS, Inc., D - 2393

Dear Mr. Katz:

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

I was formerly Chief Litigation Counsel in the Division of Enforcement in Washington, D.C. and resigned effective September 23, 2000, to accept employment with the law firm of Morgan, Lewis & Bockius LLP. This is to advise you that I have been retained to represent (b)(4) in connection with the above-captioned staff inquiry. The staff contact is (b)(4) (b)(4). 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 this or any related matter. I have spoken with (b)(6) of the Ethics Office, who has given me oral clearance for this representation.

1-WA/1676344.1

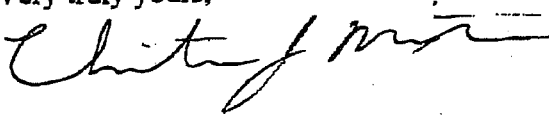
**Morgan, Lewis
& Bockius LLP**

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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 to this matter.

In addition, I request confidential treatment for this letter because it refers to an ongoing non-public investigation. See Rule 8-4c, 17 C.F.R. 200.735-8(d)(3).

Very truly yours,



Christian J. Mixer

CJM/tmp

cc:

(b)(6)

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(b)(7)(C)

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