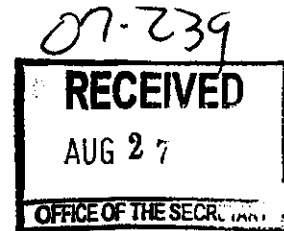


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August 17, 2007



CONFIDENTIAL TREATMENT REQUESTED

Nancy M. Morris, Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

RE: Statement by a Former Employee Pursuant to Rule 8(b) of the Commission's  
Conduct Regulation

Dear Ms. Morris:

This statement is filed pursuant to Rule 8-3 of the Commission's Conduct Regulation, 17 C.F.R. 200.735-8(b), which requires that a former employee of the Commission, for two years after ceasing to be a Commission employee, file a statement with the Commission's Secretary if employed or retained as the representative of any person in any matter where it is contemplated that the former employee will appear before the Commission or communicate with the Commission or its employees. The statement must be filed within ten days of the former employee's retainer or employment or of the time when appearance before, or communication with, the Commission is first contemplated.

I was formerly an attorney-adviser in the Division of Corporation Finance and resigned effective December 29, 2006, to accept employment with the law firm of Sutherland Asbill & Brennan LLP. This is to advise you that I have been retained to represent (b)(4) with respect to a registration statement on Form S-1 filed with the staff on July 6, 2007. The staff contact at the Commission is (b)(6) in the Division of Corporation Finance. In the course of my representation of the (b)(4) in this matter, 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.

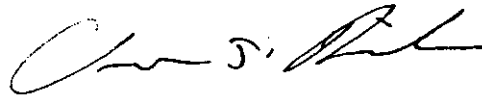
While an employee of the Commission, to the best of my recollection, I did not have official responsibility for, nor did I participate personally or substantially in any matters relating to the (b)(4)

WO 779214.1

Nancy M. Morris, Secretary  
August 17, 2007  
Page 2

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, pursuant to Rule 8-3b of the Commission's Conduct Regulation, 17 C.F.R. 200.735-8(b)(2), is intended to cover all my appearances and communications which relate directly to the registration statement on Form S-1 filed July 6, 2007 and any amendments thereto.

Sincerely,



Owen J. Pinkerton  
Sutherland Asbill & Brennan LLP

OJP/mkf