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**Sent:** Thursday, August 21, 2008 11:15 PM (GMT)  
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**Cc:** Israel, Gary [Israelg@sullcrom.com]; Clayton III, W. Jay [ClaytonW@sullcrom.com]; Cohen, H. Rodgin [Cohenhr@sullcrom.com]; Shenker, Joseph [ShenkerJ@sullcrom.com]; Dugan, Rachael M. [duganr@sullcrom.com]; Fritz, Michael J. [fritzm@sullcrom.com]; Zelinger, Chaim [Zelingerc@sullcrom.com]; Mason, Andrew S. [MasonA@sullcrom.com]; Turbeville, Ralston [turbeviller@sullcrom.com]; Spitzer, David C. [SpitzerD@sullcrom.com]; Bostelman, John T. [BostelmanJ@sullcrom.com]  
**Subject:** Accounting Letter sent to SEC  
**Attach:** Document.pdf

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Attached is a copy of the cover letter and letter regarding accounting for Spinco as faxed to John White today.

Regards,

Bob

This e-mail is sent by a law firm and contains information that may be privileged and confidential. If you are not the intended recipient, please delete the e-mail and notify us immediately.