



**J. Brian Palmer**  
*Chief Accounting Officer*

June 7, 2006

Mr. Jim B. Rosenberg  
Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Dear Jim,

We have received your letter dated May 24, 2006. We currently anticipate providing our responses to you by June 26, 2006. Should you have any questions, I can be reached at (617) 725-7118.

Sincerely,

/s/ J. Brian Palmer

J. Brian Palmer

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