



J. Brian Palmer
Chief Accounting Officer

July 9, 2008

Mr. Jim B. Rosenberg
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

Dear Jim,

We have received your letter dated June 26, 2008. We currently anticipate providing our responses to you by August 11, 2008. Should you have any questions, I can be reached at (617) 725-7118.

Sincerely,

/s/ J. Brian Palmer

CC: Sasha Parikh
Lisa Vanjoske

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