



J. Brian Palmer
Vice President and Chief Accounting Officer

October 5, 2010

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

Dear Jim,

We received your letter dated September 21, 2010. We currently anticipate providing our responses to you by October 29, 2010. Should you have any questions, I can be reached at (617) 725-7115.

Sincerely,

/s/ J. Brian Palmer

CC: Frank Wyman
Lisa Vanjoske

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