TIMCO ENGINEERING INC.

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7/21/00

Ms. Katie Hawkins FCC

SUBJECT: FCCID: BGAFR560

REFERENCE: EA97864

Dear Katie:

With reference to your email of 7/20/00 – Correspondence ID #: 15220, I have uploaded a revised statement per your request.

Should you have any questions or require any further information, please advise.

Regards,

Sharon Hoffman/TIMCO ENGINEERING, INC.