

EXHIBIT 24



UNITED STATES | ENGLAND | GERMANY | CHINA

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August 8, 2007

By e-mail

Dennis J. Canty, Esq.
Levin Simes Kaiser & Gornick LLP
44 Montgomery Street, 36th Floor
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Re: September Disclosures

Dear Dennis:

This responds to your e-mail of August 6, 2007, concerning September Disclosures. As you and I discussed yesterday, we will provide the call notes in a searchable form, as you requested. We can do the same with the IMS data, but candidly there is not much information there to search or manipulate. As we discussed, you are going to look again at the disclosures – I believe that the identities of field representatives are clear in the format you received from us.

I'm pleased to discuss this again after we provide the information in a different electronic format.

Very truly yours,

A handwritten signature in black ink, appearing to read "Russell Stewart". The signature is written in a cursive style with a large, sweeping initial "R".

Russell Stewart

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