

EXHIBIT J

Sacks, Eric A

From: Sacks, Eric A
Sent: Monday, December 10, 2007 2:52 PM
To: Vickrey, Paul K
Cc: Bradford, David J
Subject: ICR / Harris

Dear Paul:

I just called you to touch base with you concerning your letter to David Bradford of earlier today. From the language of your letter, it appears that we are at an impasse over the subject matter of our letters of December 5 and December 6, 2007. I just left you a voicemail message asking if we would be getting any additional information from you on those issues. I assume that we are not.

If I am mistaken about us being at an impasse, please contact me by the close of business today. Thank you.

Very truly yours,

Eric