

To: David B. Duncan
CC: Nancy A. Temple
BCC:
Date: 10/17/2001 04:11 PM
From: Richard Corgel
Subject: Re: Press Release draft
Attachments: ATT8ICIQ; 3rd qtr press release memo.doc

I think that the memo adequately documents our position and I concur with Nancy's proposed changes. Thanks.

----- Forwarded by Richard Corgel on 10/17/2001 04:08 PM

To: David B. Duncan
cc: Michael C. Odom@ANDERSEN WO, Richard Corgel@ANDERSEN WO, Gary B. Goolsby@ANDERSEN WO
Date: 10/16/2001 08:39 PM
From: Nancy A. Temple, Chicago 33 W Monroe, 50 / 11234
Subject: Re: Press Release draft

Dave - Here are a few suggested comments for consideration.

-I recommend deleting reference to consultation with the legal group and deleting my name on the memo. Reference to the legal group consultation arguably is a waiver of attorney-client privileged advice and if my name is mentioned it increases the chances that I might be a witness, which I prefer to avoid.

-I suggested deleting some language that might suggest we have concluded the release is misleading.

-In light of the "non-recurring" characterization, the lack of any suggestion that this characterization is not in accordance with GAAP, and the lack of income statements in accordance with GAAP, I will consult further within the legal group as to whether we should do anything more to protect ourselves from potential Section 10A issues.

Nancy

To: Michael C. Odom@ANDERSEN WO, Richard Corgel@ANDERSEN WO, Nancy A. Temple@ANDERSEN WO, Gary B. Goolsby@ANDERSEN WO
cc:
Date: 10/16/2001 05:00 PM
From: David B. Duncan (Mailed by: Shannon D. Adlong)
Subject: Press Release draft

First draft of memo regarding press release discussion for your comments.