

EXHIBIT 27



Amsterdam, April 20, 2001

Citco Bank Nederland N.V.
Attn. Payments Department
Strawinskylaan 1625
1007 XX Amsterdam

FAIRFIELD SIGMA LIMITED
British Virgin Islands


Re: **EUR account number: 63.59.43.883**

Dear Sirs,

By the debit of the above account, please arrange for the following wire transfers:

Beneficiary	Amount in EUR
Correspondent Bank : UBS AG Stamford	1,421.44
Swift code : SBCOUS33	
In favour of : LGT Bank Liechtenstein	
Account number : 101-WA-366986.000	
Reference : Switch Fairfield, Attn: Angelika Vogt Load Fee 09/01/00 Fairfield Sigma Limited	

Yours faithfully,
For and on behalf of
Fairfield Sigma Limited


Citco Fund Services (Europe) B.V.
Administrator

Fransisca Windradini # 129



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