

October 13, 2004

Mr. Dale Ray
Project Manager
Directorate for Economic Analysis
U. S. Consumer Product Safety Commission
Washington, DC 20207

Dear Mr. Ray:

Joe Ziolkowski, the Executive Director of UFAC, asked me to forward to you a corrected version of the report that he presented to the Commission last Friday. In the course of that meeting, he found that three small typos had been overlooked. These have now been corrected and the latest version as been marked as "corrected".

Please substitute this version of the report for the one you received last week. We would also appreciate it if you would see that this corrected version, along with Joe's letter dated October 8, is placed in the record of the upholstered furniture proceeding.

Thank you for your assistance. Should you have any questions, or desire any further information on this matter, please do not hesitate to contact us.

Sincerely,

Mary Martha McNamara

Enclosure

Cc: Joe Ziolkowski