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For the reporting period ended December 31, 2002	03054665 UNITED STATES	OMB APPROVAL OMB Number 3235-0337 Expires July 31, 2003 Estimated average burden hours per response6.00 Estimated average burden		
RECD S.E.C. APR 1 0 2003	ECURITIES AND EXCHANGE COMMI Washington, D.C. 20549	hours per intermediate response		
628	FORM TA-2			
REGISTERED PURSUANT TO ATTENTION: IN CO	EPORTING ACTIVITIES OF TRANS D SECTION 17A OF THE SECURITI TENTIONAL MISSTATEMENTS O DISTITUTE FEDERAL CRIMINAL E 18 U.S.C. 1001 and 15 U.S.C. 78ff(a)	RES EXCHANGE ACT OF 1934 R OMISSIONS OF FACT		
(Do not use Form TA-2 to change name or address.) 2. a. During the reporting period, has the (Check appropriate box.)	e Registrant engaged a service company to personner. None I or some, provide the name(s) and transfer a	erform any of its transfer agent functions?		
Name of Transfer Agent(s):		File No. (beginning with 84- or 85-):		
c. During the reporting period, has the	e Registrant been engaged as a service compa	APR 15 2003 THOMSON FINANCIAL any by a named transfer agent to perform		
transfer agent functions?		, .,		
d. If the answer to subsection (c) is yes, provide the name(s) and file number(s) of the named transfer agent(s) for which the Registrant has been engaged as a service company. to perform transfer agent functions: (If more room is requires, please complete and attach the Supplement to Form TA-2.)				
Name of Transfer Agent(s):		File No. (beginning with 84- or 85-):		
Please see attached Supplement t	o Form TA-2			

3.	3. a. Registrant's appropriate regulatory agency (ARA): (Check one box only.)						
	Comptroller of the Currency						
	☐ Federal	Deposit Insurance C	orporation				
	☐ Board o	of Governors of the F	ederal Reserve Syste	em			
	⊠ Securiti	es and Exchange Co	mmission				
					in 60 calendar days fog? (Check appropriate		which
4	Yes, fil	ed amendment(s)					
-	☐ No, fail	ed to file amendmen	t(s)				
	☐ Not app	olicable					
	c. If the answe	r to subsection (b) is	no, provide an expla	nation:			
	**						
		If the response	to any of question	ns 4-11 below is no	one or zero, enter	"0."	
4.	Number of iter	-	• •		***************************************		
5.	a. Total numb	er of individual secu	rityholder accounts, i	including accounts in	the Direct Registrati as of December 31:	ion	
	b. Number of individual securityholder dividend reinvestment plan and/or direct purchase plan accounts as of December 31:						
	c. Number of individual securityholder DRS accounts as of December 31:						
	d. Approximate percentage of individual securityholder accounts from subsection (a) in the following categories as of December 31:						
!	Corporate Equity Securities	Corporate Debt Securities	Open-End Investment Company Securities	Limited Partnership Securities	Municipal Debt Securities	Other Securities	
	0	0	0	0	0	0	

6. Number of securities issues for which Registrant acted in the following capacities, as of December 31:

a.	and	mai	ntain	ns for s the : er file	mas	
		•				_

- b. Receives items for transfer but does not maintain the master securityholder files:
- c. Does not receive items for transfer but maintains the master securityholder files:

	Corporate Securities Equity Debt		Open-End Investment Company Securities	Limited Partnership Securities	Municipal Debt Securities	Other Securities
	Equity	Dent	Securities			
•	0	0	0	0 .	0	0
	0	0	558	0	0	0
	0	0	0	0	0	0

7.	Sc	cope of certain additional types of activities performed:				
	 a. Number of issues for which dividend reinvestment plan and/or direct purchase plan services were provided, as of December 31:					
		ii. amount (in dollars)	0			
8.	a.	Number and aggregate market value of securities aged record differences, existing for more that 30 December 31:	days, as of			
	•	Prior Transfer Age (if applicab	` '	at		
	1	i. Number of issues 0	0			
		ii. Market value (in dollars) 0	0			
	d	 During the reporting period, did the Registrant file all quarterly reports regarding buy-ins with its (including the SEC) required by Rule 17Ad-11(c)(2)? Yes No If the answers to subsection (c) is no, provide an explanation for each failure to file: 				
9	. а	as set forth in Rule 17Ad-11(c)(2)?	me for routine items			
		∑ Yes ☐ No				
		If the answer to subsection (a) is no, complete subsections (i) through (ii).	•			
		i. Provide the number of months during the reporting period in which the Registrant was not in compliance with the turnaround time for routine items according to Rule 17Ad-2:				
		ii. Provide the number of written notices Registrant filed during the reporting period with the SEC and with its ARA that reported its noncompliance with turnaround time for routine items according to Rule 17Ad-2:				
10	а	Number of open-end investment company securities purchases and redemptions (transactions) exclude and distribution postings, and address changes processed during the reporting period: a. Total number of transactions processed	-			
	1 1	b. Number of transactions processed on a date other than date of receipt of order ("as ofs")	280,199			
	·	or reminer of a districtions processed on a date office than date of receipt of order (ds of s)				

11.	a	During the reporting period, provide the date of all database searches conducted for lost securityholder accounts listed or
		the transfer agent's master securityholder files, the number of lost securityholder accounts for which a database search
		has been conducted, and the number of lot securityholder accounts for which a different address has been obtained as a
		result of a database search:

4

Date of database search	Number of Lost Securityholder Accounts Submitted for Database Search	Number of Different Addresses Obtained from Database Searches
None	0	0 :

	of lost securityholder accounts that have be	een remitted to states during the	0
SIGNATURE:	The Registrant submitting this Form, a information contained in the Form is tr	nd the person signing the Form, hereby represent tha	at all the
Manual signature	e of Official responsible for form:	Title:	
7	XX thank 7	Treasurer	
	responsible for form: ddle name, Last name)	Date executed (Month/Day/Year):	
	Martin Gerard Flanigan	March 28, 2003	

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File Number	Supplement to Form TA-2:	
For the reporting period ended December 31, 2002	Full Name of Registrant	
	Mellon HR Solutions LLC	

Use this schedule to provide the name(s) and file number(s) of the named transfer agent(s) for which the Registrant has been engaged as a service company to perform transfer agent functions:

Name(s)	File No.
į.	(beginning with 84- or 85-):
ABN AMRO Funds	N/A
	N/A
Aeltus Capital, Inc. AIM Advisors	N/A
	N/A
Alger & Co.	N/A N/A
Alliance Global Investor Services, Inc.	
Alpine Management & Research	N/A
American Century	N/A
American Express Trust	N/A
American Funds	N/A
AMR - American Aadvantage Funds	N/A
Ariel Distributors, Inc.	N/A
Artisan Partners LP b	N/A
Bankers Trust Company	N/A
Barclays Global Investors	N/A
Baron Capital, Inc.	N/A
Barr Rosenberg Series Trust	N/A
Brandywine Funds	N/A
Brinson Partners Inc.	N/A
Calvert Securities Corporation	N/A
Capital Guardian Trust Company	N/A
Certus Asset Advisors	N/A
Crabbe Huson	N/A
Davis Selected Advisors L.P.	N/A
DFA Investment Dimensions Group	N/A
Dodge & Cox	N/A
Domini Social Investments	N/A
Eaton Vance	N/A
Federated Shareholder Services	N/A
Fidelity Investments Institutional Operations Company	N/A
Founders Asset Management	N/A
Franklin/Templeton	N/A
Global Asset Management (GAM)	N/A
Goldman Sachs Trust	N/A
Harbor Capital Advisors, Inc.	N/A
Heartland Advisors	N/A
Hotchkis & Wiley	N/A
IDS Financial Corporation	N/A
Institutional Capital Corporation	N/A

J.P. Morgan Investment Mgmt	INVESCO	N/A
John Hancock Funds Kaufmann Fund, Inc. N/A Kaufmann Fund, Inc. N/A Legg Mason Wood Walker, Inc. Liberty Funds Services N/A Liberty Funds Services N/A Loomis Saylse Distributors LP N/A Lord Abbett N/A Manager's Funds Mellon Capital Mangement N/A Mellon Capital Mangement N/A Merill Lynch, Pierce, Fenner & Smith, Inc. N/A MF's Investment Management N/A Norgan Stanley Investments LP N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Pilgrim, Baxter & Associates N/A Pilmore Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A Sel Investment Mangement N/A Sel Investment Sistribution Company N/A Seligman Financial Services N/A Seligman Financial Ser	J.P. Morgan Investment Mgmt	N/A
Kaufmann Fund, Inc.	Janus Funds	N/A
KeyTrust Company Legg Mason Wood Walker, Inc. Liberty Funds Services N/A Loomis Sayles Distributors LP N/A Lord Abbett N/A Manager's Funds Manager's Funds Mellon Capital Mangement MrS Investment Management N/A Meyrill Lynch, Pierce, Fenner & Smith, Inc. N/A Morgan Stanley Investment LP N/A Nouberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Pilgrim, Baxter & Associates N/A Piloneer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Royce Fund Services, Inc. N/A Royce Fund Services, Inc. N/A Rylax Distributors, Inc. N/A SAFECO Securities, Inc. N/A SAFECO Securities, Inc. N/A Skyline Asset Management N/A Skyline Asset Management N/A Skyline Asset Management N/A Sceligman Financial Services N/A Strong Funds N/A Strong Funds N/A Strong Funds N/A Strong Funds N/A N/A Strong Funds N/A Strong Funds N/A N/A Strong Funds N/A N/A Strong Funds N/A N/A Strong Funds N/A N/A N/A Strong Funds N/A N/A N/A N/A Strong Funds N/A N/A N/A N/A Strong Funds N/A	John Hancock Funds	N/A
Legg Mason Wood Walker, Inc. N/A Liberty Funds Services N/A Loomis Sayles Distributors LP N/A Lord Abbett N/A Manager's Funds N/A Mellon Capital Mangement N/A Meyrill Lynch, Pierce, Fenner & Smith, Inc. N/A MrS Investment Management N/A Morgan Stanley Investments LP N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Bunds N/A Pilgrim Funds N/A Pilgrim Baster & Associates N/A Pilgrim Baster & Associates N/A Pilgrim Gaster & Associates N/A Pilgrim Gaster & Associates N/A Pilgrim Baster & Associates N/A Pilgrim Gaster & Associates N/A N/A N/A Pilgrim Baster & Associates N/A N/A N/A Pilgrim Baster & Associates N/A N/A N/A Pilgrim Baster & Associates N/A N/A N/A <	Kaufmann Fund, Inc.	N/A
Liberty Funds Services	KeyTrust Company	N/A
Liberty Funds Services		N/A
Lord Abbett		N/A
Manager's Funds Mellon Capital Management Merill Lynch, Pierce, Fenner & Smith, Inc. MrS Investment Management N/A MrS Investment Management N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Pilgrim, Baxter & Associates N/A Pioneer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A RS Investment Management N/A RS Investment Management N/A SEI Investments Distributor, Company N/A SEI Investments Distributor Company N/A SEJ Investm	Loomis Sayles Distributors LP	N/A
Mellon Capital Mangement Meyrill Lynch, Pierce, Fenner & Smith, Inc. MYA MFS Investment Management Morgan Stanley Investments LP N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Pilgrim, Baxter & Associates N/A Pincer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A SAFECO Securities, Inc. N/A SAFECO Securities, Inc. SI Investments Distribution Company N/A Seli Investments Distribution Company N/A Seligman Financial Services N/A Societe Generale Securities N/A Societe Generale Securities N/A T. Rowe Price N/A T. Roweley Capital N		N/A
Mellon Capital Mangement Megrill Lynch, Pierce, Fenner & Smith, Inc. N/A Megrill Lynch, Pierce, Fenner & Smith, Inc. N/A MrS Investment Management N/A Morgan Stanley Investments LP N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Pilgrim, Baxter & Associates N/A Pioneer Funds Distributor, Inc. Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A Rydex Distributors, Inc. N/A Rydex Distributors, Inc. N/A SAFECO Securities, Inc. N/A SAFECO Securities, Inc. N/A Skyline Asset Management N/A Scil Investments Distribution Company N/A Skyline Asset Management N/A Scil Generale Securities N/A Scil Generale Securities N/A T. Rowe Price T. Rowe Price N/A T. Rowe Price T. Row	Manager's Funds	N/A
Merrill Lynch, Pierce, Fenner & Smith, Inc. Mr'S Investment Management N/A Morgan Stanley Investments LP N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds Pilgrim, Baxter & Associates PIMCO Funds N/A Pioneer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A RS Investment Mangement N/A RS Investment Mangement N/A RS Gaye Fund Services, Inc. SEI Investments Distributor, Company Seligman Financial Services N/A Seligman Financial Services N/A Scociete Generale Securities Siga Funds N/A Strong Funds N/A Strong Funds N/A T. Rowe Price N/A Towhelpe Capital N/A Towneley Capital N/A Van Gargo N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasseth Funds N/A Wasseth Funds N/A Wasseth Funds N/A Wasset Management N/A N/A N/A N/A N/A N/A N/A N/		N/A
Mir's Investment Management N/A Morgan Stanley Investments LP N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim Funds N/A Pilgrim Funds N/A Pilgrim Funds N/A Pilgrim Baxter & Associates N/A Pilgrim Funds N/A Prudential Mutual Fund Services LLC N/A Putuam Fiduciary Trust N/A Royce Fund Services, Inc. N/A Royce Fund Services, Inc. N/A Rydex Distributors, Inc. N/A SAFECO Securities, Inc. N/A Seli Investments Distribution Company N/A Skyline Asset Management N/A N/A N/A Strong Funds N/A N/A N/A Strong Funds N/A N/A N/A </td <td></td> <td>N/A</td>		N/A
Morgan Stanley Investments LP N/A Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Pilgrim, Baxter & Associates N/A Piloroer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A RS Investment Mangement N/A SEI Investments Distribution Company N/A SEI Investments Distribution Company N/A SEI Investments Distribution Company N/A SSAFECO Securities, Inc. N/A Skyline Asset Management N/A Skyline Asset Management N/A SSgA Funds N/A STrong Funds N/A T. Rowe Price N/A T. Rowe Price N/A TOuchstone Securities, Inc. N/A Towneley Capital N/A Towneley Capital N/A Van Kampen N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wasatch Funds N/A Wasatch Funds N/A Wells Fargo		· N/A
Neuberger Berman N/A Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Pilm Funds N/A Pilm Funds N/A Promeer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A Rydex Distributors, Inc. N/A SAFECO Securities, Inc. N/A SEI Investments Distribution Company N/A Skyline Asset Management N/A Skyline Asset Management N/A Societe Generale Securities N/A Strong Funds N/A T. Rowe Price N/A T. Rowe Price N/A TOW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A Van Kampen N/A Van Kampen N/A		N/A
Nicholas-Applegate N/A Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A Prudential Distributor, Inc. N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A SAFECO Securities, Inc. N/A Seligman Financial Services N/A Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A Strong Funds N/A T. Rowe Price N/A Towney Price N/A Towney Funds N/A Towney Funds N/A Towney Funds N/A N/A N/A Towney Funds N/A N/A N/A		N/A
Pilgrim Funds N/A Pilgrim, Baxter & Associates N/A PIMCO Funds N/A Pioneer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A Rydex Distributors, Inc. N/A SAFECO Securities, Inc. N/A SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Scya Funds N/A Strong Funds N/A T. Rowe Price N/A T. Rowe Price N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Van Kampen N/A Waddell & Reed, Inc. N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wells Fargo N/A		N/A
Pilgrim, Baxter & Associates N/A PIMCO Funds N/A Pioneer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A Rydax Distributors, Inc. N/A SAFECO Securities, Inc. N/A SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A Strong Funds N/A T. Rowe Price N/A T. Rowe Price N/A Townels of Ceurities, Inc. N/A Townels Capital N/A UAM Fund Services N/A Van Kampen N/A Van Kampen N/A Waddell & Reed, Inc. N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wells Fargo N/A		N/A
PIMCO Funds N/A Pioneer Funds Distributor, Inc. N/A Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A Rydex Distributors, Inc. N/A SAFECO Securities, Inc. N/A SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A Strong Funds N/A T. Rowe Price N/A TOW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Van Kampen N/A Wangard Group N/A Wanger Asset Management		N/A
Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A Rydex Distributors, Inc. N/A SAFECO Securities, Inc. N/A SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Scyline Asset Management N/A Societe Generale Securities N/A STong Funds N/A T. Rowe Price N/A T. Rowe Price N/A TOWBrokerage Services N/A Touchstone Securities, Inc. N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Van Kampen N/A Wanguard Group N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wells Fargo N/A		N/A
Prudential Mutual Fund Services LLC N/A Putnam Fiduciary Trust N/A Royce Fund Services, Inc. N/A RS Investment Mangement N/A Rydex Distributors, Inc. N/A SAFECO Securities, Inc. N/A SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A STORY Funds N/A T. Rowe Price N/A T. Rowe Price N/A TOUR Brokerage Services N/A Touchstone Securities, Inc. N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wells Fargo N/A	Pioneer Funds Distributor, Inc.	N/A
Royce Fund Services, Inc. RS Investment Mangement Rydex Distributors, Inc. N/A SAFECO Securities, Inc. SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A Strong Funds T. Rowe Price N/A TOW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A Van Kampen N/A Van Kampen N/A Waddell & Reed, Inc. Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wells Fargo N/A N/A N/A N/A N/A N/A Wasatch Funds N/A N/A N/A N/A N/A N/A N/A Wells Fargo		N/A
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SAFECO Securities, Inc. N/A SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A STong Funds N/A T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A		N/A
SEI Investments Distribution Company N/A Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A Strong Funds N/A T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wells Fargo N/A	Rydex Distributors, Inc.	N/A
Seligman Financial Services N/A Skyline Asset Management N/A Societe Generale Securities N/A SSgA Funds N/A Strong Funds N/A T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wastch Funds N/A Wells Fargo N/A	SAFECO Securities, Inc.	N/A
Skyline Asset Management N/A Societe Generale Securities N/A SSgA Funds N/A Strong Funds N/A T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	SEI Investments Distribution Company	N/A
Societe Generale Securities N/A SSgA Funds N/A Strong Funds N/A T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	Seligman Financial Services	N/A
SSgA Funds N/A Strong Funds N/A T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	Skyline Asset Management	N/A
Strong Funds N/A T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	Societe Generale Securities	N/A
T. Rowe Price N/A TCW Brokerage Services N/A Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	SSgA Funds	N/A
TCW Brokerage Services Touchstone Securities, Inc. N/A Towneley Capital UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. Wanger Asset Management Warburg Pincus (Counsellors Securities/Credit Suisse) Wasatch Funds N/A Wells Fargo	Strong Funds	N/A
Touchstone Securities, Inc. N/A Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	T. Rowe Price	N/A
Towneley Capital N/A UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	TCW Brokerage Services	N/A
UAM Fund Services N/A Van Kampen N/A Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A	Touchstone Securities, Inc.	N/A
Van KampenN/AVanguard GroupN/AWaddell & Reed, Inc.N/AWanger Asset ManagementN/AWarburg Pincus (Counsellors Securities/Credit Suisse)N/AWasatch FundsN/AWells FargoN/A	Towneley Capital	N/A
Vanguard Group N/A Waddell & Reed, Inc. N/A Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) Wasatch Funds N/A Wells Fargo N/A	UAM Fund Services	N/A
Waddell & Reed, Inc. Wanger Asset Management Warburg Pincus (Counsellors Securities/Credit Suisse) Wasatch Funds Wells Fargo N/A	Van Kampen	
Wanger Asset Management N/A Warburg Pincus (Counsellors Securities/Credit Suisse) N/A Wasatch Funds N/A Wells Fargo N/A		
Warburg Pincus (Counsellors Securities/Credit Suisse) Wasatch Funds Wells Fargo N/A	Waddell & Reed, Inc.	1
Wasatch Funds N/A Wells Fargo N/A		N/A
Wells Fargo N/A		N/A
[\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		N/A
	Wells Fargo	N/A
	Whitehall Funds	N/A



One Mellon Center Pittsburgh, PA 15219 Telephone 412 391 9710 Fax 412 391 8963

Independent Accountants' Report

To the Audit Committee of the Board of Directors of Mellon Financial Corporation:

We have examined management's assertion, included in its representation letter dated March 24, 2003, that Mellon HR Solutions LLC, an indirect wholly owned subsidiary of Mellon Financial Corporation, maintained effective internal control, including the appropriate segregation of responsibilities and duties, over the transfer agent functions applicable to participant recordkeeping for employee benefit plans, as of December 31, 2002, and that no material inadequacies as defined by Rule 17Ad-13(a)(3) of the Securities Exchange Act of 1934 existed at such date.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included a study and evaluation of internal control over the transfer agent functions applicable to participant recordkeeping for employee benefit plans, using the objectives set forth in Rule 17Ad-13(a)(3) of the Securities Exchange Act of 1934. Those objectives are to provide reasonable, but not absolute, assurance that securities records are safeguarded from unauthorized use or disposition and that transfer agent activities applicable to participant recordkeeping for employee benefit plans are performed promptly and accurately. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over the transfer agent functions applicable to participant recordkeeping for employee benefit plans to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assertion that Mellon HR Solutions LLC maintained effective internal control, including the appropriate segregation of responsibilities and duties over the transfer agent functions applicable to participant recordkeeping for employee benefit plans, and that no material inadequacies existed as defined by Rule 17 Ad-13(a)(3) of the Securities Exchange Act of 1934 as of December 31, 2002, is fairly stated, in all material respects, based on the criteria established by Rule 17ad-13(a)(3) of the Securities Exchange Act of 1934.

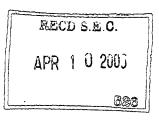
This report is intended solely for the information and use of the board of directors and management of Mellon Financial Corporation and Mellon HR Solutions LLC, and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.



Pittsburgh, Pennsylvania March 24, 2003



R.E. Schutz Compliance Analyst (516) 338-3231 schutz.re@mellon.com



March 28, 2003

Mr. John Greely
Office of Compliance Inspections and Examinations
U.S. Securities and Exchange Commission
450 5th Street, NW
Washington, DC 20549

Re: Mellon HR Solutions LLC - SEC File # 084-6035 - Form TA-2

Dear Mr. Greely,

Attached please find the Form TA-2 for Mellon HR Solutions LLC reflecting the transfer agent activities for the 2002 calendar year.

If you have any questions, please call me at: (516) 338-3231

Very truly yours,

Roy Schutz