



DOUGLAS T. LAKE  
Executive Vice President  
and Chief Strategic Officer

January 15, 2002

Mr. John Lathrop  
Arthur Andersen LLP  
2301 McGee Street, Suite 400  
Kansas City, MO 64108-2604

Mr. Rod Anderson  
Arthur Andersen LLP  
1700 Barnam Street, Suite 1800  
Omaha, NE 68102

RE: GIIS follow-up

Dear John and Rod:

Here is the information I promised you:

1. GIIS tax basis in assets is around \$20MM.
2. GIIS NOL is around \$1.5MM.
3. Distribution of Series D convertible preferred to WR management as RSU's reduces to 4% fully diluted ownership of WR. WR management will own 28% of GIIS.
4. Some documents related to #3 above.

Sincerely,

DTL/kb  
Enclosures

818 South Kansas Avenue / P.O. Box 889 / Topeka, Kansas 66601  
Telephone: (785) 575-6393 / Fax: (785) 575-8061