All of us at Avanta are deeply troubled by this week's terrible events. Our thoughts and condolences go out to our fellow Americans and others who have been personally touched by this tragedy.

To our clients and their staff members who have suffered the loss of a friend or loved one, our thoughts are with you.

Many of us in Southern California have wanted to help in some way. We are including the following from today's New York Times which may be of interest:

HELPING THE VICTIMS

At a time of great tragedy, many of us yearn to help and feel the frustration that comes with not being able to find a way to lend a hand. The lines of people offering to give blood and the crowds trying to volunteer stand as tributes to this, the best of our human instincts. To provide some tangible assistance to the families left in great need after the World Trade Center tragedy, The New York Times is establishing a one-month campaign to collect contributions for victims and their families.

The 9/11 Neediest Fund, managed by the New York Times Neediest Cases Fund, will help provide financial relief to rescue workers and civilians or their families. The fund will cover all administrative costs. This will be a special campaign distinct from the annual Neediest Cases drive, for which this year's 90th anniversary campaign will begin on Nov. 4.

Contributions from the public will be accepted through Oct. 11. The proceeds will be allocated through three foundations representing the city's uniform services plus the seven social service agencies that distribute funds for The Times's annual Neediest Cases appeal. Contributions may be mailed to: The New York Times 9/11 Neediest Fund, P.O. Box 5193, General Post Office, New York, NY 10087. Online contributions may be made at: www.charitywave.com.

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