ll, it's a new year, people. Happy 2002! Guess what? It's winter term, which means that I've been writing for the Emerald for a year now. I got my start as a freelancer, writing a CD review each week for Pulse.

One year later, I am a freelancer yet again. It makes sense, then, for me to devote this week's column to reviewing what is, hands-down, the best CD released in 2002.

So far.

Released just this week: The soundtrack to the upcoming movie "I Am Sam." Normally, I don't get too excited about soundtracks (or compilations in general), but this one is quite an affair: 17 Beatles songs, recorded by contemporary artists.

I'd been pretty stoked about this album since I heard about it a few months ago, but I wasn't expecting greatness or anything. After all, how can you take the best songs ever written and make them better?

Boy, was I in for a shock this morning when I purchased this amazing little piece of plastic. As I listened to the CD during the seven-minute walk to the Emerald office, the tracks reduced me to a blubbering, awestruck fool who just had his brain turned inside out.

Reviewing an album like this is different from the normal process because most people alive are intimately familiar with all of the songs. So I guess a better method would be to describe what the individual performers bring to each song. Aimee Mann and Michael Penn

turn in a poignant version of "Two

of Us" that takes on a whole new meaning when sung by these reallife lovers

One of my personal Beatles favorites, "Across the Universe," is sung by Rufus Wainwright with

such gorgeous, aching melancholy that I find myself dealing with a crisis of the soul: Do I actually prefer his new version to the original John Lennon masterpiece?

Dave The ever-re-Depper liable Eddie Vedder tackles In Stereo 'You've Got

To Hide Your Love Away" with his trademark mumbled baritone, and the results are impressive, especially when he replaces the original flute solo with surprisingly skillful harmonica playing.

Many of the greatest surprises on "I Am Sam" occur when some of the artists make a complete departure from their usual sound. Ben Harper is backed up by a string section for his excellent take on "Strawberry Fields Forever." Jakob Dylan sounds positively giddy during the Wallflowers' version of the peppy "I'm Looking Through You." And hearing Nick Cave bringing his mournful voice to the uplifting "Let It Be" is an unassailable delight.

It's also a pleasure to hear some

Beatles classics of the past rearranged and reinterpreted. "Nowhere Man" used to be a tour de force of three-part harmony; in Paul Westerberg's hands it becomes a spare, acoustic piece. One of the hardest-rocking Beatles songs of all time, "Don't Let Me Down," is transformed by Stereophonics into a subdued, sublime meditation on love and commitment.

Best of all, Grandaddy somehow manage to turn "Revolution" into a low-fi piece of indie rock that could have come straight out of the Pacific Northwest.

Of the 17 performances, only one doesn't live up to its potential. I greatly looked forward to hearing Chocolate Genius covering "Julia," possibly the most ten-der of all Beatles songs. Unfortunately, the Genius' up-tempo, amplified effort manages to squeeze most of the intimacy and charm out of the original version.

But seriously, making a complaint like that is splitting angel hairs. "I Am Sam" succeeds because it is readily apparent that all 17 artists (even Chocolate Genius) put a great deal of feeling and reverence into each song. It's like hearing a group of truly inspired holy men reading from the a sacred religious text.

Transcendent, beautiful and heartfelt, the "I Am Sam" soundtrack is a must-have for anybody with even a passing interest in the Beatles.

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