



December 30, 1997

Denny More
34 Shilling Way
Jackson, NJ 08527

Dear Denny,

On behalf of Tingley Rubber Corporation, I would like to thank you for the wonderful show that you put on for our employees at our holiday party on 12/13/97. I have had such positive feedback from everyone that was there. The show was entertaining for all!

Thank you again and I look forward to working with you in the future.

Sincerely,

TINGLEY RUBBER CORPORATION

Kate Higgins
Human Resources Manager