



UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

Division of Advertising Practices

March 3, 2004

VIA FEDEX

Stuart Lee Friedel, Esq.
Davis & Gilbert
1740 Broadway
New York, NY 10019

Re: Advertising for Loon-Loc Pool Covers

Pool Cover Corporation, File No. 042 3034

Dear Mr. Friedel:

As you know, the staff of the Federal Trade Commission has conducted an investigation into possible violations of Section 5 of the FTC Act by Pool Cover Corporation in connection with certain claims regarding the Loop Loc pool cover. Specifically, advertising claims made by the company about the ability of the pool cover to support the weight of a small elephant raised