

Notification Form \_\_\_ I AND PLATE EAST

Dear Mr. Smith:

This letter is intended to confirm our telephone conversation of September 12,

PARTICIANA DESIGNATION TO THAT PROPERTY THE HIGHEL OH INCHINATION (K.C.S.CHORE) SAU I

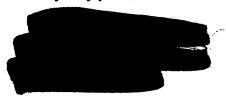
that although the book value of the assets of the acquired person is only \$4,000,000, and the annual sales approximately \$3,000,000, because we are selling the assets for \$29,000,000 we might be subject to pre-merger notification filing. However, you have confirmed that the "size of the person" test is determined by the book value of the assets as reflected on the last regularly prepared financial statements, provided such financial statements are no more than fifteen months old. Accordingly, it is our understanding that the change in structure of the anticipated transaction from a stock sale to an asset sale will not trigger the filing of a pre-merger notification form.

I understand that we cannot receive a written opinion in the form of a no-action

filings, or that the facts of this situation conjure up a "red flag" which should be further investigated, we would appreciate you advising us of this fact.

If we do not hear from your office to the contrary, we will proceed with this transaction on the assumption we do not have to file a pre-merger notification form. Thank

Very truly yours,



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