If you are in agreement, would you kindly sign in the space provided below and return this letter to our office. If you do not agree please let us know what your records show. A self-addressed, stamped envelope is enclosed for your convenience.

Yours truly,

ELLIS, FOSTER & COMPANY

Clavid Van Hotten

WMF:hd

Encls.

The balance is correct.

Difference (if any)

June 1, 1981

Dear Mr. Van Hatten,

Please accept my apologies for the lateness of this return. I am just now catching up on my correspondence. The only figure which was questionable was that which referred to Lid Strand. We had not been aware of it up until this time. It should be noted that Lid is paying the increased per capita tax privately. I cannot accept responsibility for that figure as far as this Office's per capita tax payments are concerned.

Yours truly,

Wendy G. Lymer, Secretary-Treasurer, AUCE Local One