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December 13, 2004

Mr. Ted Gianari
SimmonsCooper Firm, LLC
1579 East McArthur Drive
Bethalto, Illinois 67010

**Re: Dana Corporation - Answers and Objections
to Plaintiff's Interrogatories Regarding
Lipe Corporation**

Dear Ted:

As you know, we have furnished quite some time back Dana's responses regarding Lipe Corporation to the Madison County interrogatories. Copies of these responses were served February 26, 2004. Thereafter, a Verification was prepared and unfortunately I did not send it to you. I thought that they had been transmitted. The error is mine, and I do apologize.

Enclosed please a verified Response by Dana Corporation regarding Lipe Corporation.

I am directing these to you inasmuch as I understand that Randy is seldom, if at all, now at the offices of SimmonsCooper.

If you have any questions regarding these, please do not hesitate to inquire.

A happy holiday season to you and your family.

Very truly yours,

FOR THE FIRM


Raymond H. Modesitt

RHM/nlp
Enclosure

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