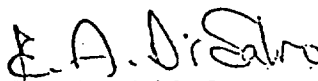


Mr. Robert M. Burns
Page 2.

I feel that the meeting that I had with you, Wayne Neathery and Andy Johnson indicated there are possibilities for a long range venture between Philip Carey Corporation and Victor Gasket.

I want to thank you for your hospitality and the very fine lunch and I am looking forward to our next meeting.

Very truly yours,



E. A. DiSalvo
Vice President - Manufacturing

EAD:jb

cc: C. E. Tennesson, Jr.