Mary T. Lesser

Marketing Analyst

222 Second Street

Second City, IL 55555

January 1, 2000

Mr. Barry Berry

Vice President of Operations

New Wave Surf Boards

First City, IL 55556

Dear Mr. Berry:

As you are aware, New Wave Surf Boards has recently undergone divisional restructuring. Part of this restructuring included elimination of my position from marketing.

I was informed that the reason my position was chosen for elimination was that my area of specialty, the East Coast market, was not essential to the company's continued growth.

I believe that before my termination is final, my contributions to the marketing department should be reviewed. I have developed unique contacts in the East Coast market, but have never been given the opportunity to develop other markets or new strategies for existing markets. My last appraisal indicated that the company was aware of and appreciated my creativity, innovation and hard work. I have consistently shown good results in the difficult East Coast market.

I would like the opportunity to discuss my selection for termination. I believe that I have unique skills that will increase New Wave Surf Board's market share, which I know is of utmost importance to the company.

Thank you for taking the time to read and consider my request. I will contact you next week to set up a convenient time for us to meet. If you have any questions, please call me.

Sincerely,

Mary T. Lesser