

ELA

Equipment
Leasing
Association
of America

December 6, 1996

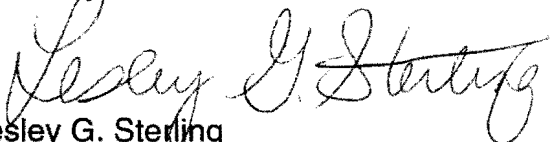
Mr. Richard Rigsbee
Rigsbee Enterprises, Inc.
P.O. Box 6425
Westlake Village, CA 91359

Dear Mr. Rigsbee:

I would like to take this opportunity to thank you for your participation at the 35th Annual Convention of the Equipment Leasing Association. Based on reactions from our attendees, your insights into how our members can develop better partnering relationships with their customers and vendors were timely and very well received. I appreciate the time and effort you put in to working with the other speakers and planning your own remarks. It paid off by resulting in a lively and informative program!

Thanks again!

Sincerely,



Lesley G. Sterling
Assoc. Director
Information & Professional Development