

The Goodyear Tire & Rubber Company

Akron, Ohio 44316 - 0001

INTELLECTUAL PROPERTY LAW DEPARTMENT

January 15, 2004

Mr. Rusty Lucas
P. O. Box 422
Sandusky, OH 44871

Re: **Ideas**

Dear Mr. Lucas:

Thank you for your correspondence dated December 2, 2003, directed to our Tire Department at The Goodyear Tire & Rubber Company.

In compliance with its present corporate policy, neither The Goodyear Tire & Rubber Company nor any of its subsidiary companies will accept information for review unless that information is both published and available to the public at the time of its disclosure to Goodyear.

We thank you for your interest in Goodyear.

Sincerely,



Larisa A. LeQuyea
Senior Paralegal
Intellectual Property Law Dept.

LAL/jsk