



COOPER TIRE & RUBBER COMPANY

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September 13, 2004

The Honorable Richard W. Knepper
One Constitution Avenue
Toledo, OH 43624

Dear Judge Knepper:

As previously expressed to you, we are very grateful for the fine services you recently provided in helping to resolve an over decade long lawsuit. Prior to your involvement in the case, it is fair to say there had been very little discussion and no common ground between the parties. The years of litigation had hardened the parties' positions, making prospects for settlement dim. Your diligence and perseverance in working with the parties and understanding the case issues facilitated a softening of the parties' positions.

Communication and creativity were encouraged by your mediation style and your attention to the details of the case, both factual and legal, raised the probabilities for finding a satisfactory solution. More importantly, your patience and persistence in working towards a compromise were critical to the success of the mediation.

I have been involved in a number of mediations over the course of the years and your approach to mediation was the most effective I have experienced. Based on our experience with you in mediation, Cooper will most certainly consider using your services in the future.

Very truly yours,

A handwritten signature in black ink that reads "Gregory E. Meyers".

Gregory E. Meyers

GEM/ksg