

**LYNCH  
DASKAL  
EMERY LLP**

264 WEST 40TH STREET  
NEW YORK, NEW YORK 10018  
TEL: 212-302-2400  
FAX: 212-302-2210

January 19, 2006

All New York City  
Asbestos Litigation Counsel  
5100 Gold Leaf Circle  
Los Angeles, California 90056

Re: Substitution of Counsel for The Goodyear  
Tire & Rubber Company and Goodyear Canada Inc.

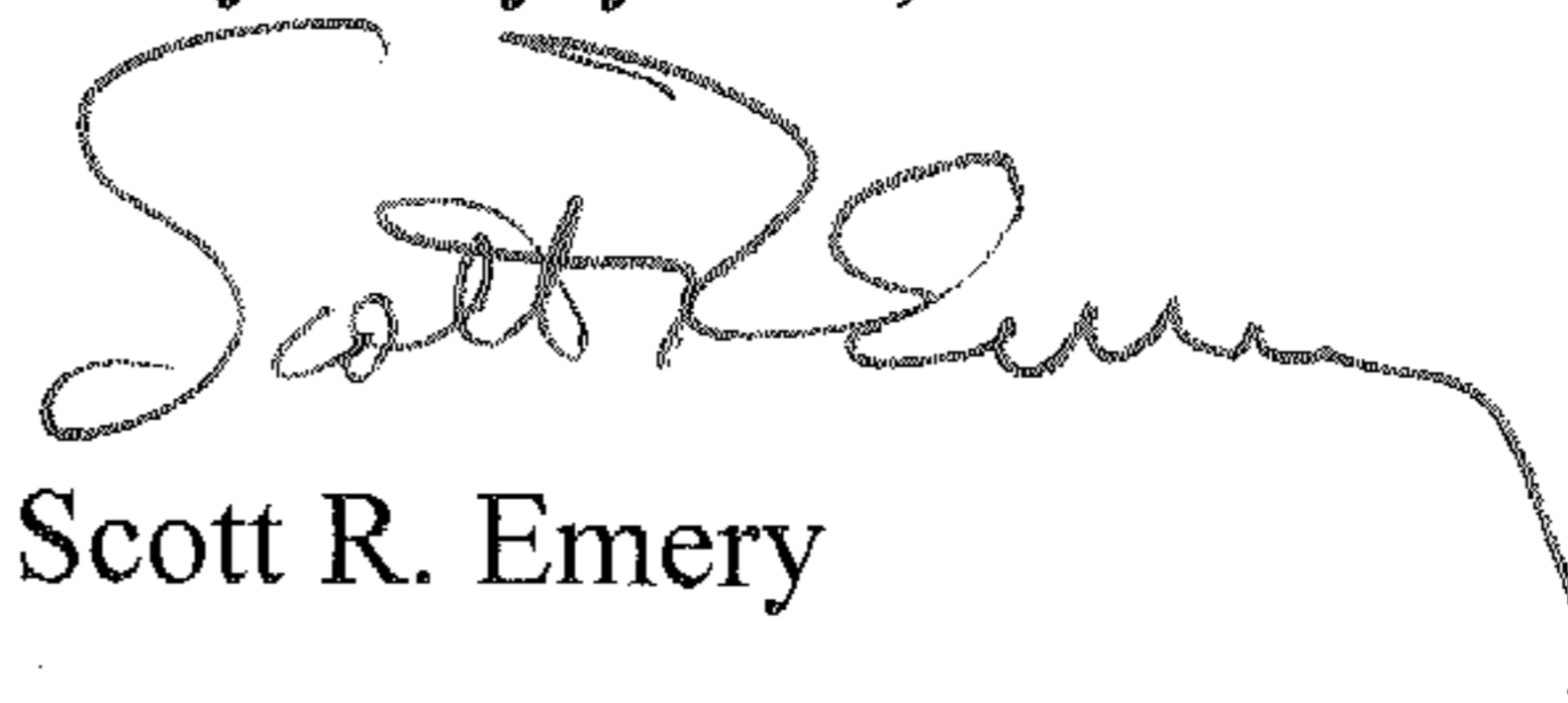
Dear Counsel:

Please be advised that Lynch Daskal Emery LLP now represents The Goodyear Tire & Rubber Company and Goodyear Canada Inc. Please revise your service lists accordingly and direct all further correspondence to:

Lynch Daskal Emery LLP  
264 West 40th Street  
New York, New York 10018  
Tel: 212-302-2400  
Fax: 212-302-2210  
Attn: Scott R. Emery, Esq.

Thank you.

Very truly yours,



Scott R. Emery