

October 21, 2002

Mr. Robert J. Oostendorp
8627 Maple Lane
Zeeland, Michigan 49423

Dear Rob:

We would like to thank you for taking the time to interview with Ernst & Young for an internship position. I found our discussion of your education and career objectives quite interesting.

It has not been an easy task, especially this year, to select those students whom we wish to pursue further. We found the cross-section of those we interviewed to be very good. Unfortunately, we have only a limited number of internship positions available this year. It is with regret, therefore, that we will be unable to pursue your application, as well as that of some of your classmates further. It is unfortunate that we cannot offer internship opportunities to all of you.

We trust you will understand these circumstances, and accept our best wishes for success in your search for an internship.

Sincerely,



Erin C. Nichols
Manager