

Jeffery Lurie  
Philadelphia Eagles  
One NovaCare Way  
Philadelphia, PA 19145  
January 28, 2005

Dear Mr. Lurie,

Regarding my previous letter about doing the 3rd Tempt Destiny billboard in support of your team's Super Bowl quest, I have not received your approval of this gift and can only conclude that you wish to decline my offer.

Thank you for time and consideration.

Regards,

Manuel Morales

PS I truly hope the Eagles win Super Bowl XXXIX! The only other time my offer was turned away, the Giants lost their Super Bowl bid.