# PLAINTIFF'S EXHIBIT 571

December 22, 2000

Mr. R. Jacobson

## RE: DBG BUDGET FOR 2001

I have your memo regarding the DBG Budget for 2001. Unfortunately, I disagree with your comments because you infer that the Profit Centers have a burden from prior year problems. Many of the Profit Centers were involved in many of those problems themselves.

12-21-2000

Overall DBG created the problems, and while there may be some Profit Centers current management who were not involved, I assure you that they will have future problems on current year problems as well. Nor do you comment on all the "help" that has been provided DBG, such as warranty and considerable other lines. It is always the case that you are dealing with problems of the past, but if you try to use that as a crutch, you will get no sympathy from me. Nor do I think you set the right attitude by referring to those issues.

The job of management is to deal with problems, not to make excuses about them. Your job, along with others in DBG, is to provide solutions, which I am sure is being worked on.

MRG

MRG:dmm cc: Messrs. M. Castelli K. Moor H. I. Smith T. R. Tizzio



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#### \*\* TX STATUS REPORT \*\*

AS OF DEC 22 2000 12:43 PROE.01

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