

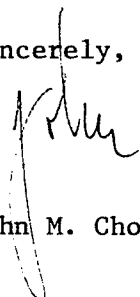
Hitoshi (Eric) Atsumi
Manager, Product Planning Dept.
Synthesizer Division
YAMAHA CORPORATION
10-1 Nakazawa-cho
Hamamatsu 430, Japan

13 April 1989

Dear Eric:

Thank you for your letter. I look forward to meeting your
successor one day and I wish you the very best in your new
position.

Sincerely,



John M. Chowning

JC/hmk