



July 21, 2009

The Honorable Paul G. Gardephe United States District Court Southern District of New York Daniel Patrick Moynihan United States Courthouse 500 Pearl Street New York, NY 10007-1312

Re: Securities and Exchange Commission v. Reserve Management Company, Inc., Resrv Partners, Inc., Bruce Bent Sr., Bruce Bent II and The Reserve Primary Fund

Case 09 Civ. 4346 (PGG); ECF Case

Dear Judge Gardephe,

The undersigned companies, each of which are investors in The Reserve Primary Fund (the "Fund"), respectfully submit this letter in support of the Securities and Exchange Commission's action seeking injunctive and other relief and approval of the Commission's proposed plan of distribution with respect to the future distribution of assets from the Fund.

We believe the resolution of the pending (and, in many cases, conflicting) litigation regarding the Fund involves distinctions among investors that will likely be ultimately determined invalid, since they were tainted by the misconduct of Fund employees many of whom are defendants in various proceedings before this Court. Furthermore, we believe that the plan of liquidation announced by the Fund on December 3, 2008 would not be fair and equitable to the investors in the Fund given the likelihood that a significant portion of the assets of the Fund would be consumed in costly, time-consuming and likely fruitless litigation.

We believe that the fairest and most equitable solution would be to grant the order sought by the Commission mandating a pro rata distribution of the remaining assets of the Fund as expeditiously as possible. Such an order would allow us, and all other investors, to recover the vast majority of their investment in a relatively short period of time. As we are sure that you are aware, cash and liquidity are of paramount importance in these difficult economic times. To proceed as the Fund proposes in their plan of liquidation would result in inordinate delays in the recovery of our investment and the expenditure of a significant portion of the Fund's remaining assets on litigation.

We respectfully request the Court to grant the Commission's application for injunctive and other relief and approval of the Commission's proposed plan of distribution. We also respectfully request that the Court take such steps as may be necessary to distribute the remaining assets of the Fund as promptly as possible.

Respectfully submitted,

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THE GOODYEAR TIRE & RUBBER COMPANY

C. Thomas Harvie

Senior Vice President, General Counsel and

Secretary

Respectfully submitted,

THE LUBRIZOL CORPORATION

Joseph W. Bauer

Vice President and General Counsel

Respectfully submitted,

DELTA AIR LINES, INC.

Paul A. Jacobson

Senior Vice President Finance & Treasurer

Respectfully submitted,

GENERAL MILLS, INC.

Roderick A. Palmore

Executive Vice President, General Counsel, Chief Compliance and Risk Management

Officer and Secretary

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