



California Fresh Frozen Fruits in Syrup and IQF

July 26, 1999

Mr. William Burns
The Greenspan Co.
8950 Cal Center Drive
Suite 255
Sacramento, CA 95826

Dear Mr. Burns:

Thank you so very much for managing our claim to a successful conclusion. I was most impressed by your knowledge and obvious experience in dealing with the contractors and the insurance company. Without your expertise it would have been very difficult and stressful to deal with our loss.

I would also like to thank Christopher Glenister who was instrumental in developing our claim. Mr. Glenister assisted me in a very competent professional manner. His obvious knowledge, of accounting and insurance, made it possible for us to receive an equitable settlement.

Sincerely,

A handwritten signature in cursive script that reads "Takao Yoshida".

Takao Yoshida
V.P. Finance