



September 9, 2004

*Arnie Abramson, SPPA
The Greenspan Company
16542 Ventura Blvd. #200
Encino, CA 91436*

Ref: Fire Loss at our Plant


Dear Arnie:

On behalf of Danfield, Inc., we would like to thank you for your professional handling of our fire loss with our Insurance Company.

In January of 2003 , our milling drum machine caught fire and smoked up the entire plant. The Insurance Company tried to convince us that there was nothing wrong with our stock. Thru your expertise, you were able to get the insurance company to pay for a new machine and all of the stock that was damaged.

We hope we never have another fire, but if we do, we will call you immediately. We would not hesitate to recommend you to any prospective client. Thanks again for all your good work.

Sincerely,

for  *Vahe Imasdownian, President
Danfield, Inc.*