



**General Furniture Design**  
Manufacturing

August 23, 2006

Mr. Arnie Abramson, SPPA  
The Greenspan Company/Adjusters Int'l.  
16542 Ventura Blvd. #200  
Encino, CA 91436

Re: Fire Loss 5-30-06

Dear Arnie:

As you know, we suffered a fire loss at our factory that could have wiped us out. Fortunately, the fire department was able to get it out early and the damage was lessened by their efforts.

The problem now facing us was how do we run our business and get it back on its feet AND deal with our insurance company at the same time.

We were approached by Philip Freed and Bill Rafart of your company. They explained that you take the burden of the insurance claim off of our shoulders and deal with our insurance company. This allows us to deal with our business.

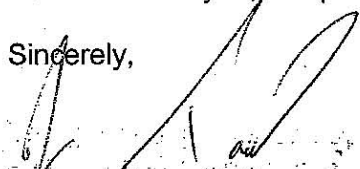
After making several calls to past clients of yours and knowing my sister had her fire claim handled by you, it was quite obvious at that point that The Greenspan Company would be our representative.

Greenspan assigned Arnie Abramson to adjust our loss. Arnie quickly reviewed our coverage and met with the insurance company adjuster. The adjuster was of the opinion that certain items were not covered and/or not covered at Selling Price. Arnie had different opinions and in the end our claim was settled in full and at Selling Price on all of the goods Arnie said should be settled that way.

I hope we never have need for The Greenspan Company ever again, but in the event that disaster strikes again, you can bet we will call on your team to handle our claims.

Best wishes to you, Philip and Bill. If we can be of assistance to you in the future, please call upon us.

Sincerely,



Joseph Tavakoli, President  
General Furniture Design