

January 16, 1990

William V. Greenspan, Executive Vice-President THE GREENSPAN COMPANY 400 Oyster Point Blvd. So. San Francisco. CA 94080

Dear Bill:

I would like to thank you and your entire organization for the fine job done on our behalf to recover losses from our insurance carrier.

Many of us in the business world have grown to expect less from attorneys, CPA's, tax consultants and others calling themselves professionals. To me, professional means more than a title or working within a profession - it means results. Through your experience, determination and common sense you got results!

Dealing with you as an individual and your company as a whole has been one of the most rewarding and pleasant experiences in my 25 years in business. I have recommended The Greenspan Company to others and will continue to do so. It was through the recommendation of a friend that I came to know of you in the first place. I hope I never have to file an insurance claim again, but if I do, my first call will be to you.

Thanks again.

Sincerely,

Daniel F. Cribbs

President

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DFC/am