

California Quality Plastics, Inc.

Manufacturer of the following outstanding product lines:
WASSER KLAR, BEL-AIR, STAK PAK, CROSSMAN, CALAQUARIA & CARMICHAEL DESIGNS

Date: November 2, 2004

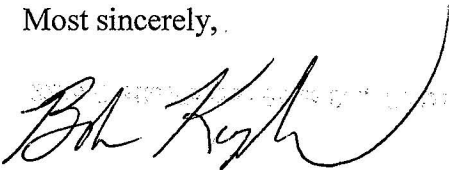
Arnie Abramson
The Greenspan Company
16542 Ventura Blvd. #200
Encino, CA 91436-2092

Dear Arnie:

I want to thank the staff at The Greenspan Co. and you personally for assisting us in the preparation, filing and settlement of our claim. The issues involved in our fire loss were quite complex. You and your staff walked us through the details and were instrumental in helping us secure a fair and reasonable settlement.

Should the need arise, we would once again turn to The Greenspan Co. to help us with our claim.

Most sincerely,



Bob Kaplan,
President

Corporate Offices

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