



FRED KORT
CHAIRMAN AND PRESIDENT

TOY CORPORATION

May 19, 1999

The Greenspan Co.
16542 Ventura Boulevard, Suite 200
Encino, CA 91436

It has been a while since the settlement with the various agencies was completed. I intended to write to you for some time, but I have been extremely busy traveling all over the world.

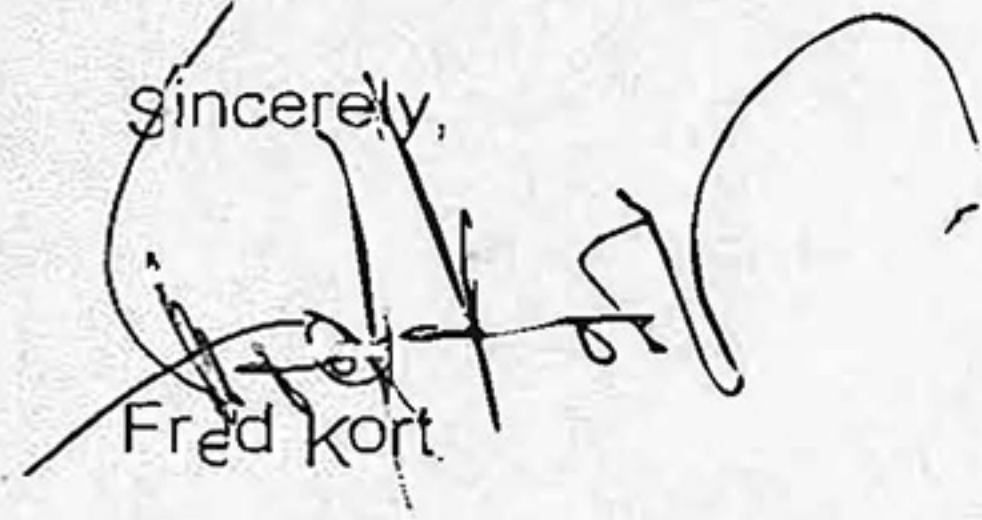
Now, I would like to pause for a minute and take the opportunity to express my heartfelt thanks for handling so expertly all areas after the devastating explosion that occurred here at our plant on November 5, 1997.

Needless to say, your professionalism, as well as your team's, was apparent throughout your handling of the settlement and we believe as a result of it we were able to maximize the coverage.

As you know, this is already the third time that we have used your organization to help us in such unfortunate circumstances. As far as we are concerned, you people are tops in your field.

Again, thank you for helping us through such traumatic circumstances.

Sincerely,



Fred Kort

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