

GENERAL OFFICES AND PLANT

SIDNEY GREENSPAN AND COMPANY

2235 CARMELINA AVENUE • LOS ANGELES, CALIFORNIA 90064 (213) 477-3083 • TELEX 67-3687

APR 28 1982 REC'D

April 27, 1982

Sidney Greenspan & Co. Adjusters of Fire Losses for the Insured 3440 Wilshire Blvd Los Angeles, CA 90010

Attn: Mr. Greenspan

Dear Mr. Greenspan:

You have prepared the enormous amount of paperwork required for our fire claim, have conducted the inventory counts including the minute details, in an accurate and unchallenged way; you have made the presentations to the Insurer, with whom you have a proper reputation, and your presentations have just been accepted.

You were careful to accurately include all losses, and we must tell you we feel very fortunate to have had your company represent us.

Your people are experienced, competent, courteous and were most considerate of our time.

You are a fine, well established company, and we wish you much greater success.

Respectfully,

ROTOFLOW CORPORATION

Judson S. Swearingen

President