



WILKEY SHEET METAL INC.

January 26, 2007

Gordon Scott, President
The Greenspan Company/Adjusters International
400 Oyster Point Boulevard, Suite 519
San Francisco, CA 94080-1921

To Whom It May Concern:

Our heartfelt thanks to your company employees: Paul Migdal, Allison Hunt and Larry Izzo for their expert handling of our claim pertaining to the April 30, 2006 fire on our property in Turlock. This was the first and hopefully the only time we experience such a substantial loss. Admittedly, at first we were hesitant to retain your services but requested that our local insurance agent meet with us and your representatives. After this meeting we felt satisfied that Greenspan was indeed needed to be our go-between. We did not need to deal with the insurance company, all matters were referred directly to Greenspan and thus we were able to continue our day to day activities without too much interruption.

Paul was very active in suggesting items that we might have missed otherwise and Allison was very diligent with the inventory process.

An initial check was received to assist us in replacement of items that were needed immediately and the final payment was made just over 8 months after the fire.

Again, our greatest appreciation to Greenspan for their expert assistance in our timely loss recovery.

Sincerely,

Jack R. Wilkey
President