

ELKINS & ELKINS
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CERTIFIED PUBLIC ACCOUNTANTS

April 18, 2005

To Whom It May Concern:

As an accountant and business manager, whose firm provides a full range of accounting services, our major goal is to serve the best interest of our clients. A primary focus of our practice concerns members of the entertainment industry and the unique management needs they may require. In my view, business managers are only as good as the services they provide and their access to first-rate specialists who have the experience and the resources necessary to solve problems for our clients.

The Greenspan Company is just such an outstanding organization in the area of property loss consulting. For many years we have utilized their unmatched services and have achieved great success from their recommendations. The Greenspan Company evaluates insurance claims and has always achieved a fair and full settlement for our clients. They have resolved very difficult claims for us, which would not have been the case without their assistance.

It is my pleasure to recommend The Greenspan Company to small and large businesses alike. Anyone who is looking for experts who have the experience and resources necessary to solve insurance disputes in a skilled and professional manner, will not be disappointed.

Sincerely,

ELKINS & ELKINS



Fred M. Elkins
Certified Public Accountant

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