

NU-DELL MANUFACTURING COMPANY, INC.

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To whom it may concern:

On March 18, 2008 our main facility in Piedmont, Missouri suffered severe flooding. The flood damaged the building, equipment and much of the inventory. While we struggled to get back to full operation, we hired Goodman-Gable-Gould/Adjusters International (Goodman) to assist us in documenting the economic damage we had suffered and filing claims with our insurers.

Goodman expeditiously filed claims on our behalf and negotiated with our insurers satisfactory settlements of these claims. With their expertise and professional acumen, Goodman was able to secure for us compensation that repaired the economic losses we had incurred while allowing us to concentrate on repairing the damage we had suffered and thus restore operations to a pre flood levels so that we could satisfy our customers needs.

Because of Goodman's performance in this situation, I would use their services in the future if such an emergency ever occurred again and I would highly recommend their services to anyone else who should suffer a similar disaster.



William J. Howard
CFO