



September 13, 2010

Greg Raab, Executive Vice President
Basloe, Levin & Cuccaro, Ltd.
126 Business Park Drive
Utica, New York 13502

Dear Greg:

In December of 2009, I had the misfortune of discovering a frozen water line/water flooding situation at our office and production facility. My first reaction was to enlist the aid of your firm in order that I could direct my efforts toward clean-up and resumption of production. You immediately assigned Mark Parkinson to the case and he handled all communication and negotiation with the insurance carrier.

Over the course of the last thirty years, I have used your firm to handle various claims concerning my businesses and personal residence. The thorough, professional assistance provided by Basloe, Levin & Cuccaro has made a positive difference in what normally can be a huge struggle.

I would highly recommend your firm at any time to anyone that may require your services. Please do not hesitate to have your prospective customers call.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Haggas', with a long horizontal flourish extending to the right.

Jeffrey N. Haggas
President, UltraCoat Finishers