September 23, 1997

Randolph H. Goodman, SPPA
The Greenspan Company
400 Oyster Point Boulevard, Suite 519
S. San Francisco, CA 94080

Dear Randy:

Thank you for the professional expertise shown by you and your staff in the handling and settlement of our Administration Building fire loss and business interruption claims.

Greenspan saved Sundance many hours by doing the necessary research and calculations. Your follow-up and negotiation adeptness proved to be invaluable for settling our claims with the insurance company. It was through your abilities and aggressive approach to the Insurer that we recovered the maximum amount due us under our policies. You, Shellie Landa and Chris Glenister worked long and hard to bring our claim to a successful closure. Greenspan is amongst the best in ability, professionalism and reasonable approach in resolving difficult matters. We hope that we will never again need Greenspan's services, but in the event that we do, without reservation we will contact you immediately.

We highly recommend The Greenspan Company to anyone who has suffered an insured property loss. Again, thank you for your professional assistance.

Sincerely,

Mike L. Washburn Chief Financial Officer

MLW:pk