Irvin M. Kipnes Chairman of the Board and Chief Executive Officer

June 17, 1985

Los Angeles, CA. 90010

Dear Mr. Rake:

I would like to take this opportunity to thank The Greenspan Company for the manner in which you handled the substantial fire loss claim for Alpase, Inc.

I was highly impressed with the manner in which your representatives were able to absorb the complex aspects of our specialized manufacturing and casting operation in order to detail the various aspects of our loss.

Seldom have I seen a more professional approach utilized in any business than was reflected by your company.

We could never have handled this matter ourselves. Moreover, I cannot think of anyone handling it better than The Greenspan Company.

Again, thank you for your assistance.

Sincerely,

Irvin M. Kipnes

IMK:jmb