

September 11, 1996

The Greenspan Co. Mr. William G. Rake 3600 Wilshire Blvd. Suite 300 Los Angeles, Ca 90010-0025

Dear Mr. Rake,

I would like to take this opportunity to shout the praises of your company, the excellent team of people that worked on my case and especially Mr. Kenneth Elkman.

We at Fourth Dimension experienced a devastating fire on March 31, 1995 which almost closed our doors forever. Since none of my friends, associates or I had never encountered a loss of this type or magnitude, I did not know where to turn.

Thanks to Mr. Elkman's guidance, support and calming influence, I was able to cope with the job of re-building my company. Its difficult to watch such a very large part of your life go up in smoke. Trying to cope with the fire, employee concerns, cleaning up debris, living up to financial commitments and fighting with the insurance company was far more stress than I needed in my life. Just a few months prior to the fire I had a triple bypass surgery and was not physically up to it.

Within three business days after the fire, Mr. Elkman was able to force my insurance company into taking an inventory and getting a substantial advance from them.

In addition to being able to get me the maximum amount of my policy limits, Ken also read my personal homeowners policy and through an ambiguity that he uncovered in the policy was able to get the policy limits for away insurance increased from \$24,000 to \$240,000.

Kenneth Elkman is a professional with a wealth of knowledge, experience and a terrific personality. You are very fortunate to have such a wonderful and supportive employee such as Ken.

Bruce D. Gordon

CEO-Fourth Dimension Work Systems