Tempo Electronics

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January 23, 2006

Kenneth Elkman
The Greenspan Co.
16542 Ventura Blvd. Suite 200
Encino, CA 91436

Dear Ken:

Losing our Hollywood Hills home and it's contents to a fire on Dec. 30, 2004 was a unique and highly traumatic experience for us. In the immediate aftermath we were deluged by offers of help, together with condolences, from at least eight insurance adjuster representatives who visited our burned-out home during an ongoing major rainstorm and made their presentations with literature while standing under umbrellas.

Our attorney advised that a professional adjuster should be retained to obtain an equitable settlement but had no recommendations. Our accountant told us that one of his clients had engaged the Greenspan Company to represent him in the claims for loss of his residence and was extremely pleased with their settlement. Thus our teaming with the Greenspan Company, Ken Elkman and colleagues.

We were insured with the California Fair Plan who hired independent adjusters to represent them. In order to determine a settlement the Insurance Adjusters required an evaluation of restoration of the house and it's contents. The contents exceeded 1500 items which required a complete inventory with supporting costs. The

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house needed to be rebuilt thus bids were required from a General Building Contractor plus all the Sub-contractors. Ken and his team took care of all the details and negotiations and obtained for us a very favorable settlement. (Little does one realize the enormity of dealing with Insurance Adjusters whose goal is to offer as small a settlement as possible.)

Our experience in working with Ken Elkman and the Greenspan Company exceeded all our expectations. We are pleased to offer our recommendation to others who seek the quality of service provided by your organization.

Sincerely,

Ardenne & Charles

Ardenne & Charles Gutentag