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April 16, 1999

Harvey Goodman
Principal
Adjusters International
4765 One World Trade Center
New York, NY 10048

Dear Harvey:

On behalf of my associates at Alpha and myself, I want to express our appreciation for the work you and your organization did in handling our recent casino claim. We were always aware of the complex issues the claim generated and the difficulty that some of them posed. Your professionalism, knowledge and steadfastness were outstanding and the ultimate result certainly met our most optimistic expectations. We would gladly recommend you in the future should any case arise.

Very truly yours,

ALPHA HOSPITALITY COPRORATION

A handwritten signature in black ink, appearing to read "Tom", is written over a horizontal line.

Thomas W. Aro
Executive Vice President

TWA/rmh

cc: Jeff Crowley