

May 9, 1996

Mr. Allen C. Gross Adjusters International 25800 Northwestern Highway Suite 885 Southfield, MI 48075

RE:

1993 Flood Claim

Dear Allen:

Your adjustment of Atchison Casting's \$50,000,000 claim with Liberty Mutual was accomplished with perseverance, capability and professionalism. We could not have done it without you, and your team.

The resulting \$49,700,000 settlement will help ACC to repair the damage and offset losses due to business interruption.

Use me as a reference.

Very sincerely,

Hugh H. Aiken

CEO