

Manufacturer of high speed miter, double miter, & automatic cut-off sawing machines

July 21,1999

The Greenspan Company 16542 Ventura Blvd. Suite 200 Encino, CA 91436-2092 Attention: Arnie Abramson

Dear Arnie:

I wanted to express our appreciation to you and the entire Greenspan Team for helping settle our Fire Loss Claim. The thoroughness with which you approached this case was truly professional. By bringing in outside contractors, you were able to convince our insurance company to provide us with a more fair and reasonable settlement.

We thank you for your efforts. We feel confident about recommending The Greenspan Company to others.

Very Best Regards,

CTD MACHINES, INC.

Thomas Orlando

President

TO; ld