KRONFLI SPUNDALE MILLS, inc.

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Date: April 28, 1998

The Greenspan Company 3600 Wilshire Boulevard, Suite 300 Los Angeles, CA 90010-2607

Attention: Mr. Arnie Abramson, SPPA

Dear Arnie,

I am writing this letter to express my appreciation for the professional and effective work that you and your organization performed in conjunction with the fire that occurred in our ColorAmerica plant.

You responded to our call for help in record time, brought with you a team of professionals to immediately start the process of cleaning the sites, supervising the handling of inventories, and ultimately making the process of preparation of the claim more manageable.

Your guidance for preparing all the documentation submitted to the insurance company and your active negotiation of settlement of the claim was exemplary.

I hope we would never have to go through the experience of another fire, however I would recommend you to anyone who experience a fire incident and I am sure that your participation can make everything easier to endure and ultimately recover the losses to the most possible extent.

Sincerely

Paul E. Kronfli

Vice President, & CFO