3109 E. 12TH ST., LOS ANGELES, CA 90023 • PHONE: (323) 261-4672 • FAX: (323) 261-5295

Dec. 20, 2001

Re.: Letter of Recommendation for Mr. Arnie Abramson and The Greenspan Co./Adjusters International.

Dear Sir or madam:

Arnie & The Greenspan Co. were hired with our company for fire damage, happened in 1999. Arnie & The Greenspan Co. provided the great service to us and showed us excellent professionalism during our difficult time. We love their job and services.

I strongly recommend Arnie & The Greenspan Co for you if you would get that kind of difficult situation in the future.

If you have any question or want the reference, don't hesitate to call me at 323-261-4672.

Chang S. Öck, Controller