

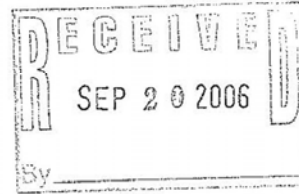


Bidwell Canyon Marina on Lake Oroville

A CALIFORNIA STATE RECREATION AREA

July 26, 2006

Masood Khan, Esq.
The Greenspan Co./Adjusters International
400 Oyster Point Boulevard, Suite 519
South San Francisco, CA 94080



Re: Fire Loss Settlement

Dear Masood,

Now that the wind has finally died down, the money's been paid, and all of our boats are back in the harbor, I thought I would take a moment to extend our thanks and gratitude for your help in getting our claim settled favorably. When confronted with a large amount of damage as a result of a storm in late fall, we turned to your company yet again based on your track record of exceptional recoveries on our behalf.

We were very frustrated by our insurance company, who appeared more interested in shirking their responsibility than helping us recover from significant damages to our facilities. Not only did they offer us very little support, they attempted to get us to settle for an incredibly low amount. To make matters worse, they suggested that our losses were the result of multiple occurrences and we were therefore subject to multiple deductibles. Although we do have significant experience in processing and settling insurance claims, we knew this situation called for expert assistance – and, based upon prior experience with your firm, we knew we would get it from Greenspan. In the end, you and your team, Gary Johnson, Paul Migdal (and I'm sure others) managed to secure a settlement on our behalf of just shy of \$2,000,000.00.

I am confident in saying that we could not have achieved a favorable result without your help. Your team was unwavering in its focus and determination, and I've no doubt that the research and work you've put in behind the scenes allowed us to collect the amount of money that we did. You are true professionals. I always felt that we would prevail in the end.

Please feel free to have anyone call me for a recommendation.

Sincerely,

Funtime Fulltime, Inc.
Bidwell Canyon Marina


Charles F. Moothart, CFO



Bidwell Canyon Marina on Lake Oroville

A CALIFORNIA STATE RECREATION AREA

August 15, 2006

THE GREENSPAN COMPANY
3620 American River Drive
Suite 260
Sacramento, CA 95864

Attention: Gary W. Johnson. SPPA, Principal
Masood Khan. Esq., Vice President

Gentlemen:

We extend to you and the other members of THE GREENSPAN COMPANY our congratulations and thanks for settling our December 29, 2003 \$2 million damage claim on July 12, 2006.

We retained THE GREENSPAN COMPANY October 20, 2004, as for ten months we had received no progress payments and very little response from the Insurance Company or the Claims Services, who tried to involve two policy periods and two Insurance Companies.

December 29, 2003, a gale wind had moved into Bidwell Marina and caused approximately \$2 million damages to the facilities. Winds continued for a few days. We immediately notified the cognizant Claims Services. Receiving no response, we sent follow-up notices January 5 and 13, 2004.

We submitted progress reports January 29, March 22 and May 25, 2004 showing work done and costs incurred.

By October 20, 2004, having received no responses, no inspections and no payments, we looked to your Company for help.

With your legal expertise, your extensive help in documentation, and effective negotiation, you collected for us the full amount that we had requested.

We recognize that this is a field for experts: THE GREENSPAN COMPANY more than earns its fees.

Sincerely

Frank Moothart
Frank Moothart,
President