



ROBERT MANN PACKAGING, INC.

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June 21, 2005

Paul Migdal
The Greenspan Co./Adjusters International
400 Oyster Point Blvd., Ste 519
So. San Francisco, CA 94080

Re: May 19, 2004 Fire Loss
Salinas, CA Plant

Dear Paul:

I just wanted to thank you and your staff for your fine efforts in the handling and successful resolution of our insurance claim. If you recall, we initially decided to address this claim internally with the thinking that the complications of our financial loss would be minimal. We came to realize through conversations with the Insurance Company's representatives and their consultants that we were beginning to lack confidence in their ability to understand our business model and properly measure our true losses based on what we were entitled to under our insurance policy.

The decision to hire your company proved to be a good one, from the claim presentation right down to the settlement meeting. Your firm clearly understands the claims process of the insurance industry and we believe you were effective at articulating our position.

Please thank Chris Glenister, CPA and Tehs Ferrer for their considerable efforts in documenting and adjusting our claim. Without the involvement of your firm, I don't believe we would have achieved the same results. We do wish the insurance company had been more responsive to our claim in a timely manner but ultimately the settlement Greenspan was able to achieve was more than worth it. It was a pleasure working with you and your firm and we won't hesitate to recommend your services in the future.

Sincerely

A handwritten signature in black ink, appearing to read "Mark Comer", written over a horizontal line.

Mark Comer
Chief Financial Officer

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