



April 18, 2006

Mr. Gordon Scott, President  
The Greenspan Company/Adjusters International  
400 Oyster Point Boulevard, Suite 519  
S. San Francisco, CA. 94080-1921

TO WHOM IT MAY CONCERN:

In Mid-2005, a fire of unknown origin completely destroyed the 20,000 square foot manufacturing facility, complete with office space, of IOTA Engineering. This is the first, and we hope the only, loss of this nature IOTA has ever experienced. Because of our lack of knowledge in handling a claim of this nature, we felt it imperative to employ the assistance of professionals in the field of processing a claim.

We, therefore, after interviewing several firms, decided to retain the Greenspan Company to be the driving force in settling the claim. Paul Migdal, Chris Glenister, and Jim Warren, immediately set to work deriving the best method for obtaining a complete and substantial list of damage resulting from this massive fire. The Greenspan Company had the best interest of IOTA in mind, capturing items that we, as novices in a destruction of this magnitude, would never have thought could be made a part of the claim. They were able to assist us with knowing in which category particular losses should be placed to gain the most advantage in recovering as much as possible of what was destroyed.

The Greenspan Company demonstrated professionalism in every aspect of our dealings, treating us with courtesy and understanding, which at a time of loss such as this, was greatly appreciated.

We are grateful for the manner in which The Greenspan Company came in and took over the claim for losses, leaving the management and employees of IOTA to focus on continuing our business efforts with as little business interruption as possible. We would not hesitate to recommend this company to anyone who needs assistance with an insurance claim.

Sincerely,

A handwritten signature in dark ink, appearing to read "Stephen W. Shell".

Stephen W. Shell  
President & Chairman