

**THE HANKIN GROUP**

September 4, 2003

David Horowitz  
President and C.E.O.  
Young Adjustment Company, Inc.  
900 Lenmar Drive  
Blue Bell, PA 19422


**RE: Fire Loss at 717 Constitution Drive**

Dear David:

On behalf of the Hankin Group, I want to thank you and your staff for the excellent service and assistance provided by Young Adjustment Company from the time of our catastrophic loss through to the final settlement with the insurance company. Your valuable advice and assistance helped us tremendously with the many issues we needed to deal with. Undoubtedly, you were instrumental in alleviating much of the anxiety that is experienced when such an event occurs. The timeliness and professionalism of your staff made dealing with the questions, paperwork and people very manageable.

Thank you again for your support and services during this most critical time.

Sincerely,



R. Robert McElwee, CPA  
Chief Financial Officer