

WILLIAM V. WARD VICE PRESIDENT CHIEF FINANCIAL OFFICER

April 4, 2001

Mr. Barry A. Flax Goodman-Gable-Gould/Adjusters International 133 Rollins Avenue, Suite One Rockville, MD 20852-4004

Dear Barry,

Trying to recapture the peace-of-mind we once had before the "Flood of the Century" was much easier with the assistance we received from your firm. You and your associates are to be commended for the professional and expeditious manner in which you handled our claim.

On behalf of everyone here at National Spinning Company, thank you.

Sincerely,

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William V. Ward Vice President & Chief Financial Officer

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1481 WEST 2ND STREET WASHINGTON, NC 27889 252-975-7361 FAX: 252-975-7194 BILLW@NATSPIN.COM