



March 20, 2006

Randolph H. Goodman, SPPA  
The Goodman-Gable-Gould Company/Adjusters International  
6 Reservoir Circle, Suite 202  
Baltimore, MD 21208

Re: Loss Consulting Services

Dear Randy,

It is with great pleasure and deep professional respect that I write to you to thank you for your many successful efforts on New Piper's behalf.

Though New Piper had been through challenges in the past, we had never experienced Hurricanes of this magnitude. The damage we sustained necessitated the relocation of our production line, an enormous task that required our full focus and attention. The added burden of trying to move forward on our claim in-house was mind boggling to us. We simply did not have the time or the expertise to know how to properly and effectively measure our losses and present them in a meaningful way to our insurance companies.

We were most fortunate to be introduced to you! From the beginning of our association you brought tremendous energy, drive and commitment to our recovery effort. Within two months you successfully negotiated a settlement with our primary carrier. This was a major achievement, especially considering the myriad of coverage issues they raised in the discussions which you artfully responded to and defeated. You likewise achieved great success with our excess carrier in bringing the entire claim to its conclusion.

You provided our Company with a very strong and talented group of consultants who individually and collectively expedited our ability to move forward on our claim in a timely manner. This was especially important due to the many components of our claim including losses to buildings, machinery and equipment, work in process, raw materials, tools and dies, furniture and fixtures, supplies, etc.

One of the more complicated elements of our claim was our recovery on our business interruption losses. Your full understanding of the coverage and your creative direction on how to format and measure the business interruption exposure was critical to reaching a successful settlement. Of special note is the remarkable contribution Jesse Forkner of Rollins Accounting made in the forensic accounting analysis of our business interruption loss.

Randy, I could go on and on singing your accolades. You make commitments to our company that proved reliable and successful. Your talent and ability proved to be extremely significant and effective in bringing our claim to a favorable resolution. The New Piper Aircraft, Inc. will never be able to adequately thank you for your outstanding work. If at any time, you are in need of a recommendation, I would consider it a privilege and a pleasure if you would allow me to speak on your behalf.

Best personal regards,

A handwritten signature in black ink, appearing to read "Suzon W. Franzke".

Suzon W. Franzke, J.D.  
Vice President of Legal Administration  
The New Piper Aircraft, Inc.