

LAW OFFICES OF

BUCHALTER, NEMER, FIELDS, CHRYSTIE & YOUNGER

(A PROFESSIONAL CORPORATION)

700 SOUTH FLOWER STREET • LOS ANGELES, CA 90017-4183 • TELEPHONE (213) 626-6700

TELECOPIER: (213) 623-3999 • TELEX: 68-7485 CABLE ADDRESS: BUCHNEM

IRWIN R. BUCHALTER
MURRAY M. FIELDS
EVELLE J. YOUNGER
JOSEPH WEISSMAN
BENJAMIN E. KING
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WILLIAM SCHOENHOLZ
PETER S. FISHMAN
K. MINH DANG

OF COUNSEL
STUART D. BUCHALTERJERRY NEMER
(1912-1980)

CENTURY CITY OFFICE
SUITE 1780
1900 AVENUE OF THE STARS
LOS ANGELES, CA 90067-4472
(213) 990-2165

SAN JOSE OFFICE
SUITE 300
ONE ALMADEN BOULEVARD
SAN JOSE, CA 95113-2263
(408) 298-0350

SAN FRANCISCO OFFICE
SUITE 2050
101 CALIFORNIA STREET
SAN FRANCISCO, CA 94111-5879
(415) 397-0277

PLEASE REFER YOUR REPLY TO:

Joseph Wein
LOS ANGELES OFFICE

March 10, 1983

*NORTHERN CALIFORNIA

Sidney Greenspan and Company
3440 Wilshire Boulevard
Los Angeles, California 90010

Attn: Sidney Greenspan

Re: Our Fire Loss

Gentlemen:

Enclosed you will find our check in the amount of \$76,760.00 which represents the balance of your commission as per our telephone conversation.

For the many years that I have practiced law in Los Angeles, I had always heard that "Greenspan is the best" when it comes to adjusting fire losses. I am now in a position of first hand knowledge and it is clear to me that what I had heard was an understatement.

Starting from the date of our fire which took place on December 17, 1981, your office gave us comfort and support and guided us through some problems which developed early and which at the time seemed insurmountable. Your office could not possibly have been more cooperative and understanding especially in the early days after the fire. Certainly our ability to become operational within a short period of time was due in part to your invaluable assistance.

Sidney Greenspan and Company
Attn: Sidney Greenspan
March 10, 1983

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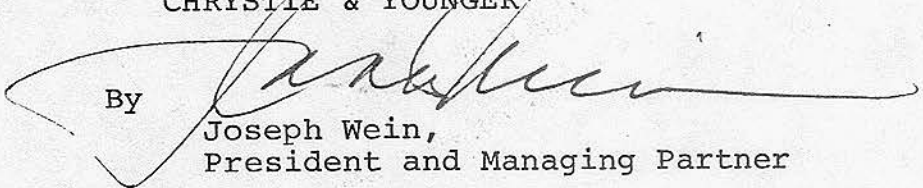
We would like to thank you Sid, Gordon Scott, Bill Greenspan, Robb Greenspan, Kenneth Elkman and, in particular, Bill Rake. For the first couple of months after the fire Bill became my right arm and helped me over all the rough spots in dealing with all of the problems we faced. He was always responsive and took a real interest in us and he spared no effort in getting our loss adjusted to our satisfaction. He is top notch.

On behalf of our entire firm we again thank you for all of your fine efforts.

Sincerely,

BUCHALTER, NEMER, FIELDS,
CHRYSTIE & YOUNGER

By


Joseph Wein,
President and Managing Partner

JAW:t
Enclosure