

October 2, 2001

Arnie Abramson The Greenspan co 16542 Ventura Bl, Ste# 200 Encino, CA 91436-2092

Dear Arnie,

I want to express our gratitude in the way you handled our claim. We were quite satisfied in the professional and expeditious way in which you represented us. Our settlement was more than twice the amount the insurance company proposed to us before you represented us.

We will be more than happy to refer you to friends and associates.

If we could be of any service to you, please do not hesitate to call.

Sincerely,

Owner