



August 8, 2003

Greenspan
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To Whom It May Concern:

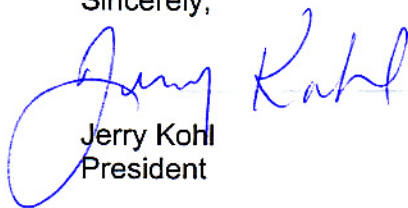
In July 2002 Leegin Creative Leather experienced a devastating fire at our City of Industry location. With this tragedy came a substantial loss, disorder, concern - and most of all, relief that no one was hurt.

You can imagine the feeling of distraught when our Insurance carrier was claiming non-coverage.

It was Greenspan and the efforts of Arnie Abramson that brought us to our recovery. The knowledge, compassion and ability to unfold and resolve the numerous issues was recognized and appreciated.

I will always be grateful for Arnie and Greenspan for their services and facilitating a speedy recovery.

Sincerely,



Jerry Kohl
President

a Division of
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LEATHER

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