

LAW OFFICES OF  
**Jay J. Eller, Inc.**  
A PROFESSIONAL CORPORATION  
3700 WILSHIRE BOULEVARD  
SUITE 900  
LOS ANGELES, CALIFORNIA 90010  
TELEPHONE (213) 381-5393

February 3, 1976

Mr. William G. Rake  
SIDNEY GREENSPAN AND COMPANY  
3440 Wilshire Boulevard  
Los Angeles, California 90010

Re: Your File No. 3186

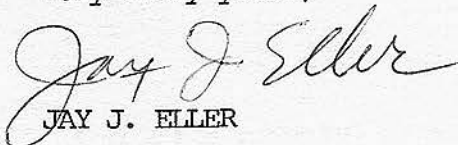
Dear Bill:

I want to thank you, Bernie Boston, and the rest of your Company for the way you handled this matter. On behalf of the owners of the property, I want you to know how appreciative we are of your ethics and cooperation.

I assure you that if any of us would ever have the occasion to need the services of a fire loss adjusting firm, there will be no hesitation in employing your Company.

Best personal regards.

Very truly yours,

  
JAY J. ELLER

JJE/jp

SIDNEY GREENSPAN AND COMPANY

FEB 4 1976 REC'D