

LAW OFFICES
IRELL & MANELLA
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

1800 AVENUE OF THE STARS
SUITE 900
LOS ANGELES, CALIFORNIA 90067
(213) 277-1010 AND 879-2600

ORANGE COUNTY OFFICE
840 NEWPORT CENTER DRIVE, SUITE 500
NEWPORT CENTER
POST OFFICE BOX 7310
NEWPORT BEACH, CALIFORNIA 92660
TELEPHONE (714) 760-0991

CABLE ADDRESS: IRELLA
TELEX 181258
TELECOPIER
(213) 277-5804 AND 553-9276

WERNER F. WOLFEN
A PROFESSIONAL CORPORATION

September 18, 1984

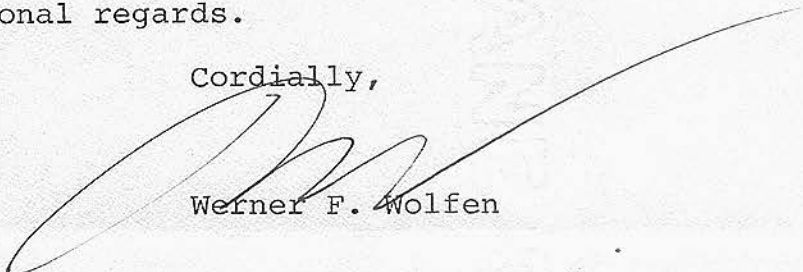
Mr. Sidney Greenspan
The Greenspan Company
3550 Wilshire Boulevard
Los Angeles, California 90010

Dear Sid:

Thanks for your nice note. It is always a pleasure to refer a professional who does an excellent job. I know that Herb is most pleased and that he demonstrated his pleasure with a bonus which he felt was much deserved. So do I.

Best personal regards.

Cordially,



Werner F. Wolfen

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