

SOUNDCOAT®

February 15, 1983

The Greenspan Company
3440 Wilshire Blvd.
Los Angeles, CA 90010

Dear Mr. Greenspan:

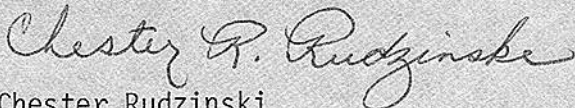
I would like to thank your firm for the professional assistance in a recent fire loss.

It is my belief that your firm was retirely responsible in recovering the money due to the fire. Mr. Elkman in particular lead us very skillfully through the maze of insurance paperwork to our settlement.

Thank you again and I would not hesitate to recommend your firms service to anyone involved in a fire loss.

Sincerely,

THE SOUNDCOAT COMPANY, INC.



Chester Rudzinski
General Manager

CR/emb

cc: Mr. Elkmon
Greenspan Company