

Freedman
Kinzelberg
& Broder

Accountancy Corporation

Certified Public Accountants 1801 Avenue of the Stars, Suite 911, Los Angeles, California 90067 213 277-0700

November 30, 1979

Mr. Sidney Greenspan
Sidney Greenspan & Company
3440 Wilshire Boulevard
Los Angeles, California 90010

Dear Sid:

Re: James L. Brooks
31708 Broadbeach Road

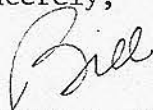
I would like this to be one of those letters that you could either reproduce in a brochure or frame and put on your wall. There is absolutely no way that I can express my appreciation for your excellent efforts on the behalf of our client, James L. Brooks. Both Jim and I feel that you have done a job above and beyond the call of duty. It was possibly one of the best decisions that we've made with regard to Jim's affairs to involve you and your company to help settle the most difficult claim.

Again, many thanks and we'll be sure to keep your name on our rolodex in case your services may be required again.

We are also enclosing Mr. Brooks' check payable to you in payment of your invoice number 2454.

Best regards.

Sincerely,



WILLIAM C. BRODER

WCB:pz

cc: Mr. James L. Brooks

SIDNEY GREENSPAN AND COMPANY

DEC 3 1979 REC'D

Marvin Freedman, C.P.A.

William C. Broder, C.P.A.

Chester M. Kinzelberg, C.P.A.

William Freedman, C.P.A. (1919-1973)

Gary S. Kleinman, C.P.A.

Joseph J. Bertolami, C.P.A.