



EXECUTIVE OFFICES: 2273 Via Burton, Anaheim, California 92806  
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September 13, 1991

The Greenspan Company  
3600 Wilshire Boulevard  
Los Angeles, California 90010

Attention: Bill Rake

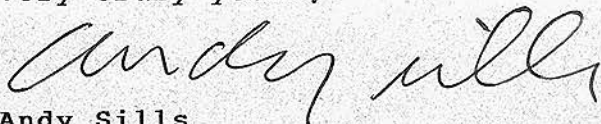
Dear Bill:

I would like to extend my heartiest thanks to your Company and particularly to Arnie Abramson for the excellent job you did in helping us recover all that was due us under our insurance policy. This was a complex difficult claim and Arnie was equal to the task and recovered from our Insurance Company more than we could have done by ourselves.

Arnie proved to be a skilled negotiator with the Insurance Company. His understanding of the process and his ability to manage it to most effectively benefit our Company was greatly appreciated. Arnie's support, attention to detail and follow through as well as his succinct and cogent counsel precipitated positive results in the face of a challenging claim.

If you need a reference on any new losses, please don't hesitate to call me. Thank you for a job well done.

Very truly yours,

  
Andy Sills  
General Manager