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OF COUNSEL:
ROBERT M. BARSKY

January 30, 1973

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

ATTENTION: SIDNEY GREENSPAN

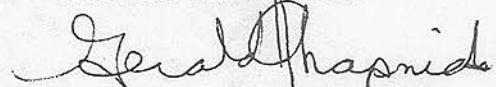
Dear Sid:

Enclosed herewith please find check in the amount of \$14,500.00 in full settlement of commission earned on adjusting Unitspan insurance claim for the fire of July 8, 1972.

Thanks for your valuable help.

Very truly yours,

KOPALD AND MARK



GERALD J. CHAPNICK

GJC:pls

Enc: Check No. 135 for \$14,500.00.

GUDVI, CHAPNICK & OPPENHEIM, INC.

Business Management

15250 Ventura Boulevard, Suite 900
Sherman Oaks, California 91403

(818) 990-0550
FAX (818) 990-5707

June 27, 1995

Mr. William V. Greenspan
The Greenspan Company
400 Oyster Point Blvd. Suite 519
San Francisco, CA 94080

Dear Bill:

On January 17, 1994, I like all my fellow Southern Californians, was awoken by what has now become known as the Northridge Earthquake. Later that day I visited the home of my client, Kathryn Bigelow and was overwhelmed by the condition of the house. It was apparent that this house had sustained enormous damage and that we needed a great deal of guidance and assistance in dealing with our insurance companies in order to settle the forthcoming claim.

Initially I was very fearful as I did not know where to look for such guidance and assistance. I remembered that years ago I had dealt with Sidney Greenspan in regard to a fire loss suffered by one of my clients and how pleasant he made a very unpleasant experience. It was then I recommended to Kathryn that we contact the Greenspan Company. Shortly thereafter you met us at the site. I felt an immediate sense of relief on meeting you and also confidence that we had made the right decision in retaining your firm.

In the subsequent months you and your firm have repeatedly reconfirmed that this was in fact the right decision. You have, as you promised, provided my client and myself with guidance and assistance and facilitated the settlement of her claim with the least amount of problems and for an amount which was quite fair.

Thank you for your assistance in this matter.

Very truly yours,



Gerald J. Chapnick
GJC/mmg