Peter H. Neuwirth

February 28, 1994

Mr. Robb Greenspan The Greenspan Company 3600 Wilshire Boulevard Los Angeles, CA 90010

Dear Robb:

When my house in Telluride, Colorado burned to the ground in July 1993, I was emotionally distressed. The last thing I could deal with was the unemotional and impersonal approach of the insurance company.

Not only did you relieve me of the headache of handling the details and aggravation, but you did a superb job of collecting 100% of my loss.

Thank you for your professional support.

Sincerely,

Peter H. Neuwirth

PHN; lk