

September 18, 1996

Abrahami Enterprises, INC.
DBA G&M Paint & Supply
8011 Webb Ave.
North Hollywood, CA 91605
818-771-0608, Fax 818-771-0995

To: Ed Kerr
The Greenspan Company
3800 Wilshire Blvd.
Los Angeles, CA 90010

Dear Ed,

I would like to take this moment to express my appreciation and thank you for your efforts on our behalf in the settlement of our insurance claim as a result from a fire on December'95. I feel that without you and your company professional help we would have not seceded the claim settlement with our insurance company.

In addition, please feel free to use us as a reference. Again, we want to say thank you for all your help.

Sincerely,



Deron Abrahami

Manager