



## Wood-Gutmann Insurance Brokers

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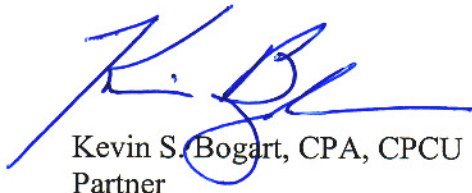
Mr. Robb Greenspan  
The Greenspan Co./ Adjusters International  
16542 Ventura Boulevard, Suite 200  
Encino, CA 91436-2092

Dear Robb,

Thanks again for your time spent with us today during your Valuation presentation. We sincerely appreciate your expertise and good counsel on this important issue. Your presentation was excellent and quite entertaining.

We are also thankful for our relationship with you and your fine organization and look forward to opportunities to do business together in the future.

Warmest Regards,



Kevin S. Bogart, CPA, CPCU  
Partner