



228 Manhattan Beach Blvd Manhattan Beach, CA 90266 310.318.8100 310.318.5018 fx

To Whom It May Concern:

I am writing to recommend most strongly the services of Arnie Abramson and The Greenspan Company. Arnie was able to recover money owed to me from State Farm Insurance that I could not have gotten back on my own. The damage to my home was extensive and Arnie recovered nearly eighty thousand dollars.

As the Founder and President of one of the largest footwear companies in the world - I know a great business when I see it. The Greenspan operation is an A+ operation that I highly recommend and will definitely use in the future if necessary.

Sincerely,

A handwritten signature in black ink, appearing to be 'M Greenberg'.

Michael Greenberg
President

MG/rme

JUL 07 2006