

SAMUEL SINGER & ASSOCIATES

961 NORTH LACIENEGA BOULEVARD  
LOS ANGELES 46, CALIFORNIA

OLEANDER 5-7310

PAUL A. MATLIN  
MARVIN L. MATLIN  
CERTIFIED PUBLIC ACCOUNTANTS  
—  
SAMUEL SINGER  
TAX CONSULTANT

March 30, 1961

Mr. Sidney Greenspan  
Sidney Greenspan and Company  
3440 Wilshire Boulevard  
Los Angeles 5, California

Dear Sid:

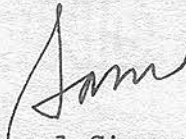
May I take this opportunity of expressing my sincerest appreciation and gratitude for the excellent, competent performance that you have always produced on behalf of my clients. I can assure you that in my twenty two years of professional life, I have never met an individual who so industriously and conscientiously and so satisfactorily performed services for any of my clients.

Needless to say, my personal feelings are identical to those of my clients, and I can assure you that any time anyone needs services of your type Sid Greenspan is number one on the list.

Once again, my personal thanks and appreciation for your friendship and a wonderful business relationship.

Yours very truly,

SAMUEL SINGER & ASSOCIATES

  
Samuel Singer

SS:fl

**SAMUEL SINGER & ASSOCIATES**

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SAMUEL SINGER  
TAX CONSULTANT

July 28, 1965

Mr. Sidney Greenspan, PERSONAL  
Sidney Greenspan and Company  
3440 Wilshire Boulevard  
Los Angeles 5, California

Dear Sid:

My sincere thanks and deep appreciation for your very generous compensation in regard to accounting and tax services we have rendered on your behalf.

I want you to know that I have always appreciated and deeply respect your fairness in all of our dealings, and I wish to assure you that any time I have any matters pertaining to your field, you will be unhesitatingly recommended for your excellent, efficient and competent services.

I also want you to know that all of the clients who have had the benefit of using your office have had nothing but praise and commendation for the quick and completely satisfactory results you have always achieved for them.

Kindest personal regards.

Sincerely,

SAMUEL SINGER & ASSOCIATES



Samuel Singer

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