

February 20, 2009
Mr. Wally Findlay
165 Worth Avenue
Palm Beach, FL 33480

Dear Mr. Findlay,

Thank you for requesting an appraisal for insurance purposes. This process is only applicable to paintings that were purchased by you as the original owner from Wally Findlay Galleries.

You will need to send us the following;

1. A letter describing your request.
2. Photographs of the front and back of the painting.
3. Copies of the original documentation. (invoices, appraisals, guarantee)
4. Please include your name, address and phone number.
5. A check for \$250.00 payable to Wally Findlay Galleries for each painting to be appraised.

Please do not send original documents as they may not be returned. Neither this document nor any oral or written statement made by Wally Findlay Galleries personnel shall be deemed to be an appraisal as to the characteristics or value of any item received. It is understood that all works are accepted subject to a re-examination for condition.

Please mail the information to:

Wally Findlay Galleries
Attn: Adolfo Zaralegui
165 Worth Avenue
Palm Beach, FL 33480

For email submission please email to adolfo@wallyfindlay.com.

Appraisals for insurance purposes will be mailed to the address that you give and can take up to 1 month.

Thank you,

Adolfo Zaralegui
Vice President
Wally Findlay Galleries International, Inc.