

April 15, 1999

Mr. Steve Burtis
Intelligent Commercial Environments
7720 E. Belleview Ave., Suite G1
Englewood, CO 80111

Dear Steve:

I feel it's important that I let you know how satisfied we were with the services and solutions you and your staff provided Performance Enhancements. As you are well aware, moving to new offices is a daunting task. Your attention to detail and willingness to take responsibility for our furniture requirements made my life a lot easier. You delivered what you promised, on time, and on budget.

When we first met, you mentioned that our furniture costs would be less than the competition and that proved to be true. I believe your true value, however, is more than the aggressive pricing we got. Your design services, interaction with our architect and interior designer, professional installation, and John's excellent follow-up all contribute to making ICE an exceptional value.

Please feel free to use me as a reference. I'm convinced ICE is a superior organization!

Best regards,

PERFORMANCE ENHANCEMENTS, INC.



Timothy S. Krueger,
President



PERFORMANCE
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