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 **STUDLEY**
COMMERCIAL REAL ESTATE ADVISORS

June 17, 2004

Mr. Steve Burtis
Intelligent Commercial Environments
7730 East Belleview Avenue
Suite AG3
Greenwood Village, Colorado 80111

Dear Steve:

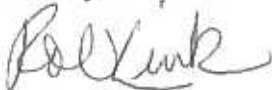
This letter is being sent to express to you how much we appreciated your thorough evaluation of our office furniture needs prior to our initial occupancy and again as we expanded in Independence Plaza. We were able to create a comfortable and inviting atmosphere for both our clients and employees, significantly below budget.

Your unique perspective and state-of-the-art software were critical in creating both an efficient and functional design. We were able to achieve the end result we were looking for without compromising quality or functionality.

Our firm takes pride in relationships we build with partners who demonstrate the caliber of professionalism and work ethic that your firm embodies. Keep up the great work!

Once again, thank you.

Sincerely,



Robert N. Link, Jr.