

Kiowa Engineering Corporation

October 10, 2002

Sheldon Gold Realty, Inc.
ATTN: Eric Gold
9145 East Kenyon Avenue
Suite 300
Denver, Colorado 80237-1823

Re: Thanks for your help!

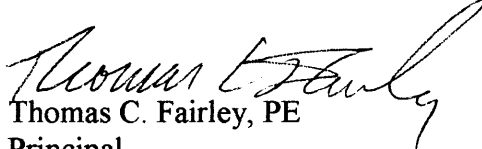
Dear Eric:

I just wanted to thank you for your assistance in obtaining our current office space. You were easy to work with, helpful, knowledgeable and worked hard for our benefit. I felt that you were really working for us. Your knowledge of the current office space availability and locations that would work for us were outstanding.

We are well settled in our new space and really enjoy the building and area. If we move again in the future, you will be the first person I call.

Thanks again

Kiowa Engineering Corporation


Thomas C. Fairley, PE
Principal