

September 3, 2008

Mr. Eric Gold, President Sheldon-Gold Realty 9145 E Kenyon Avenue Suite 300 Denver, CO 80237

Dear Eric:

This letter is to thank you for your strong support and services in obtaining our office lease renewal. Given the circumstances of a landlord with a different goal and other clients of yours experiencing similar difficulties in the same building complex, it did not look promising. However, with determination on both our parts and solid market information on your part, we prevailed.

Please feel free to show any potential new client this letter as an endorsement of your services to Plan West. The mutual trust we share, and the professionalism you practice are much valued by all of us at Plan West.

Thank you again, Eric.

Sincerely, Plan West, Inc.

W. William Howard President

WWH:dm