



KPMG LLP
Suite 2000
355 South Grand Avenue
Los Angeles, CA 90071-1568

Telephone +1 213 972 4000
Fax +1 213 622 1217
Internet www.us.kpmg.com

Mr. R. Scott deLuise, CCIM, SPPA
2000 Little Raven St, #6B
Denver, Colorado 80202

Dear Scott:

I have been meaning to send you a brief note thanking you for all your hard work. All of us at KPMG want to thank you for the very fine job you performed in working with us in identifying and helping us work with clients for whom our combined services have been of much importance and value. This is all the more particularly true for the damage matters and problems that arose in several insurance claim matters. Certainly I and all of us here view you as a valuable advocate for our clients in regards to insurance claim matters.

Regards,

A handwritten signature in black ink, reading "Douglas E. Farrow".

Douglas E. Farrow
Partner