

August 27, 2007

Boyd Martin
Boyd Martin Construction
5965 McLeod Drive
Las Vegas, NV 89120

Dear Boyd:

I want to write and thank you for the awesome job you and your company did on our tenant improvements at the Acuity Financial Center. It was a pleasure to work with those in your company because they were responsive and did as they had promised. They were even flexible in working with us when we had changes along the way. At a time when cost overruns seem to be the rule and not the exception, it was a relief to have you build what we wanted at the price that you had promised.

I appreciate doing business with you, and hope we can do more in the future.

Sincerely,

Ellsworth, Moody & Bennion, Chtd.



Keen L. Ellsworth

KLE:clp