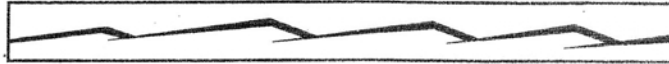


S I E R R A L I M I T E D



September 26, 2001

Day & Night Air Conditioning
Jeff Martin
5411 W. Orange Dr., Ste 4
Glendale, AZ 85301

Dear Jeff:

You will shortly be receiving a small token evidencing our appreciation of your efforts to go out of your way to assist us in our property management functions.

We strive to provide prompt and professional service to both our tenants and owners. Without your support, and willingness to react promptly to emergencies, our job would be quite difficult.

In this fast paced world "thank you's" are often pushed to the back burner.

Nevertheless, both Sharon and I extend a sincere thank you, to you and your staff, for your concern, assistance and prompt attention to our needs.

We look forward to a continuing mutually beneficial working relationship.

●nce again, **Thank You and Enjoy!**

Sincerely,

Robert L. Prather

RLP/sw