



Associated Building Credits Ltd.

747 Fort Street ° 8th Floor ° Victoria ° BC °
° Canada ° V8W 3E9 °

Telephone: (250) 383-9288 ° Fax: (250) 383-9286

26 September 2005

Barclay Street Real Estate Ltd.
200 - 407, 8th Ave S.W.
Calgary, Alberta T2P 1E5
Attention: Mr. Allan Jones

Dear Allan,

Re: Life Plaza, 734 - 7th Ave. S.W. Calgary, Alberta


With the sale of Life Plaza having recently been completed, I wanted to take this opportunity to comment upon your successful multi-year association with the property in the capacity of exclusive listing agent.

Over a lengthy tenure that saw a number of varied market cycles, you have displayed a loyalty and dedication to both the building and ownership that is indeed a rarity in this industry. Your efforts in promoting the property and personally driving the leasing program have been exemplary, culminating in the recent achievement of 100% occupancy. Perhaps most notable however has been your complete willingness to assist and provide your expertise in the building's operational matters as well. This additional level of service was evidenced in your direct participation in:

- The 2005 refurbishment of the main lobby and all building elevators.
- The several year refurbishment program of the washrooms and elevator lobbies throughout the building.
- The 2005 introduction of "Life Plaza Links", a golf simulation experience exclusive to Life Plaza tenants.
- Annual Christmas and Stampede functions for the building tenants.
- Direct involvement in a multitude of tenancy fitout projects.

On a personal note I would like to thank you not only for your professionalism but your friendship as well, I will certainly miss our daily interactions. I believe that we made some considerable progress with the property Allan, and I look forward to one day having the pleasure of working again with you and your team at Barclay Street Real Estate Ltd. In the interim, please be sure to keep in touch.

With best regards and thanks,
Associated Building Credits Ltd.



Jai Stewart
Property Manager

JS