

# EXHIBIT L



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Greg Fogg  
Managing Partner

October 22, 2004

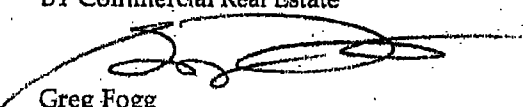
Ms. Colleen Williams  
American Greetings Corp.  
Three American Road  
Cleveland, OH 44144

Dear Ms. Williams:

This letter is written to remind you of the unpaid balance due related to the lease termination at 149 New Montgomery Street in San Francisco, California. On September 14, 2004 we sent you Invoice # 41044-1 for the total commission due of \$127,209.78.

Please pay the amount due immediately. Should you have any questions, please contact me directly at 415-677-0445.

Sincerely,  
BT Commercial Real Estate



Greg Fogg

enclosure

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