

September 13, 2005

BY FACSIMILE

Myles F. Corcoran
Construction Consulting, Inc.
200 Seventh Avenue, Suite 230
Santa Cruz, CA 95062

To Whom It May Concern:

I had the pleasure of working with Myles F. Corcoran and his firm for over seven (7) years. Mr. Corcoran and his staff are consummate professionals with a well-deserved reputation for excellence.

My first dealings with Mr. Corcoran was on large case in which he was the expert for Plaintiff and I represented a major defendant. There were a number of complicating factors which could have led to the case becoming an expensive, litigious morass. Mr. Corcoran's thorough, balanced and fair work was the primary reason the case settled. I was impressed enough to hire him the next opportunity I had.

Since then I have worked on several cases with Mr. Corcoran and his staff, sometimes as my hired experts, other times as adverse experts. In each case, I have found them to be objective, reasonable, and thorough; a welcome contrast to the all-too-common hired gun approach.

This combination of knowledge, hard work and objectivity makes Mr. Corcoran and his staff ideally suited to provide mediation services. I recommend them without hesitation.

Please feel free to contact me for additional information.

Sincerely,

ELLIOTT & ELLIOTT

J. KENNETH GORMAN

JKG/cg