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August 18, 2005

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

Re: Request for Client Testimonial

Dear Ms. Livingston:

Here is the brief note you requested regarding Myles.

I have worked with Myles Corcoran and his staff for a number of years in representing owners, developers, contractors, and suppliers. Myles and his staff have uniformly provided prompt and excellent service. They approach construction issues with a practical, realistic, and common sense approach. Myles has developed an excellent reputation in the legal/construction field. Myles is invariably my consultant of first choice and I can highly recommend Myles and his staff.

I hope this is acceptable. If not, please give me a call.

Sincerely,

NOLAND, HAMERLY, ETIENNE & HOSS
A Professional Corporation

Michael Masuda

MPM:sm

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