

October 8, 2007

To Whom It May Concern::

PLANNING
URBAN DESIGN
LANDSCAPE ARCHITECTURE

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Beh Consulting (BC) was hired by Shapins Associates in the fall of 2006 to seek a potential merger for our 20 year old landscape architecture professional design and planning company. The purpose of the merger was to build internal leadership, seek support for more sophisticated and efficient business operations, and most importantly, to facilitate the eventual retirement of the firms owners, Jerry Shapins and Ann Moss.

BC worked with the firm for about 9 months, and within that time period was able to complete an efficient and rigorous process that yielded a successful merger and the start of firm leadership transition. Gali Beh's work was extraordinary given the challenges and schedule that framed the project. Gali developed a creative research methodology tailored to the needs of the company to find a successful merger candidate. She was able to efficiently find interested potential merger candidates very quickly. She helped SA to evaluate clients and to select a shortlist of candidates to evaluate in more detail. Assessment criteria was developed to compare the merger candidates with the intended merger goals of the owners. Most importantly, Gali also worked with our staff to communicate gently the aspects of the future transition and to support us in our goals to engage and keep staff.

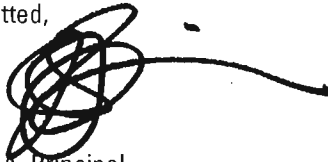
Throughout the process, Gali was a clear and articulate communicator. She was also flexible to the changing requirements of schedule and the unique and evolving needs of the firm principals. The methodology that Gali used was effective to find a successful candidate in a relatively short period of time.

The value that Shapins received for the investment in Beh Consulting exceeded all expectations. The cost of finding the merger candidate and structuring the deal was a fraction of the long term benefits that Shapins received from Beh's successful project leadership and merger facilitation with the successful candidate.

We highly recommend that if you are looking for a bright, practical and committed business consultant to help you with a planned merger or acquisition, that Beh Consulting is the right candidate to do that for you.

If you have any questions or want to talk more about our experience working with Beh Consulting, please do not hesitate to call myself or Ann Moss at 303 442 4588.

Respectfully submitted,



Jerry Shapins, ASLA, Principal