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February 1, 2007

To Whom It May Concern:

Re: Eric Bush/Bush Development

Dear Sir or Madam:

Please be advised that I have had the privilege of knowing Eric Bush for over 20 years, and have been an investor in Bush Development for the past 10 years. Mr. Bush is an extremely hard working, ethical, honest individual and his work in the development field is excellent. Mr. Bush has been the subject of several articles in the Denver Business Journal and the local newspapers regarding his outstanding accomplishments as a developer.

During the 10 years I have invested in Bush Development I have always received an excellent rate of return on money I have invested, and his projects are completed in a timely manner. Numerous projects that I have invested in Mr. Bush has had the majority of the space leased prior to breaking ground on the project. Mr. Bush receives my highest recommendation as an individual and developer.

Should you have any questions regarding Mr. Bush and my experience as an investor with him please contact me at any time.

Very truly yours,

WALBERG, DAGNER & TUCKER, P.C.

Jeffrey S. Wittebort

JSW/sap
Enc.