



August 1, 2001

To whom it may concern :

It is my distinct pleasure to comment on , and highly recommend , the services provided by Marketing Breakthroughs Inc. for the law firm of Templeman Menninga and it's affiliate Templeman Consulting Group Inc. (" T C G I ") .

Highlights include :

- ◆ Excellent lines of communication
- ◆ Highest quality design services
- ◆ Up - front options for consideration
- ◆ First rate copywriting
- ◆ Imaginative ideas with a high degree of originality

Marketing Breakthroughs has assisted in developing and creating a new corporate identity for both Templeman Menninga and T C G I through numerous marketing pieces.

My overall opinion is one of highest regard for the end product delivered by Steve Klein and his team of professionals as well as the collaborative style employed in the process to achieve "best in class" results .

Sincerely,

TEMPLEMAN MENNINGA

Allan Laanemets
Director Administration