



Jim McMahon Golf Inc.

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www.21stcenturygolf.com

November 13, 2003

To Whom It May Concern:

This letter is on behalf of Nanette and Stephen Hoey of Goals! Design and Marketing Services.

The professional team of Nanette and Steve has been the perfect match for my business goals at Jim McMahon Golf Inc. This team developed a well defined plan to promote my business farther than my own ability. Matched with an unprecedented design skill, my vision for my company has never been clearer. I've received many compliments from my own clients whom have noticed my new marketing materials and updated logo. More importantly, I have already started to see the efforts of their marketing plan pay off. Goals! has allowed me to implement ideas and structures that before were just a dream.

To my benefit, Steve who heads up Goals! marketing, has the ability, the professionalism, and all the resources needed to implement my own "goals" for Jim McMahon Golf Inc into 2004. Steve has always made his self available to meet and has consistently brought new ideas to the table all while staying focused on the end result. His partner, Nanette has been instrumental in bringing the ideas to life. From concept to finished piece her skill and expertise in design have been nothing less than exceptional.

Goals! Design and Marketing is an invaluable asset to my business, and I highly recommend working with them. If you'd like to discuss their attributes in more detail, please don't hesitate to contact me.

Sincerely,

Jim McMahon

Founder

Jim McMahon Golf Inc.