

November 29, 2010

To Whom It May Concern,

In October 2008, the public accounting firm of Scott, Rankin & Gardiner LLP (SRG LLP) joined Deloitte & Touche LLP.

In my role as a partner at SRG LLP I confirm that Steve Klein and his team at Marketing Breakthroughs Inc. provided various services to the firm.

During our nine year relationship these services included creating a marketing plan and developing a new corporate identity, supported by various marketing collateral (bio cards for partners and managers, financial statement covers, business cards and presentation folders).

Steve's creative team also designed a firm newsletter and various service ads.

Lastly, the creative team at Marketing Breakthroughs redesigned the firm website on two occasions.

We were very pleased with the professionalism, the creativity and design, as well as the many finished products Marketing Breakthroughs produced for us over the term of our relationship.

Sincerely,



Douglas A. S. Rankin, CA CFP
Partner, Private Company Services
Deloitte & Touche LLP