

October 31, 2001

RE: MK and Associates

To Whom It May Concern:

I have had the pleasure of working with Matt Kaser's organization for the past four years in my capacity as Marketing Director at Nokia. During this time, several key projects have been awarded to MK Associates and successfully executed in a timely fashion.

MK Associates designed, rendered, and acted as chief contractor for a large corporate display for Nokia's new North American Headquarters in Irving, Texas. With their help, Nokia was able to showcase their Finnish heritage and document the timeline of the organization over the last 150 years. All current products and business units were woven into the communication and still serve as a visitor's overview of the organization.

Nokia also worked with MK Associates on developing several types of specialty trade show displays that required much creativity, durability and functionality.

Matt Kaser is the kind of partner that brings credibility and quality to the relationship. He makes a very conscious effort to learn the culture of the company and does his best to deliver what is requested within the budget. At the same time, he does not hesitate to make recommendations that he feels would best serve the project.

I highly recommend MK Associates to any organization that requires the types of specialty services he delivers.

Sincerely,



Rhonda O'Connor

Director, Marketing Services

Nokia Home Communications