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6 April 2005

To whom it may concern

Subject: Priority Systems

I engaged Priority Systems to conduct a risk assessment of Telecom New Zealand's mobile subsidiary, using the technology developed by Priority Systems.

The specific task was to clearly identify the uncertainties around the achievement of our mobile company's strategic objectives at the time.

The process used was very thorough, and involved more than fifty people within the company in the identification and rating of risks to the company's strategic objectives.

The technology applied assisted management to understand the relatedness between issues and their relative importance.

In simple terms the Priority Systems concept is that, by identifying and eliminating those matters most likely to impede deployment of strategies, the likelihood of successful implementation is automatically increased.

The work carried out by Priority Systems was of a very high standard and they worked extremely hard to ensure that Telecom Mobile received value from the exercise. Their data processing and analysis "back-office" was also very efficient and responsive.

The output from the process was able to be used at different levels within the Company – at one level was the simple, high level report that I delivered to the Chief Executive of Telecom, and below that were several levels of reports which became more detailed the lower down the organisational structure they were targeted at.

I would have no hesitation in recommending Priority Systems for assignments requiring risk management, complex decision support or strategy implementation support.

The Priority Systems team impressed me as being very highly motivated to achieve an outcome valuable to the client. They listened well, and they were both patient and flexible in working with our mobile company, which was essential because of the rapidly changing environment at that time.

I would be happy to be contacted to provide any further information.

Jules Maher

Group Insurance and Risk Financing Manager

March 23, 2005

Dear Bryant:

RE: USE OF PRIORITY PATH IN PLANNING AND PERFORMANCE MANAGEMENT

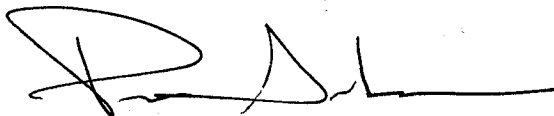
I would like to take this opportunity to let you know that the work we did over a year ago with Priority Path is continuing to guide our approach to all of our facets of planning and performance management. We are currently looking for ways to institutionalize the process and its underlying philosophy as an integral component of our regular planning cycle and performance measurement systems.

Priority Path was used to conduct a performance audit and gap analysis in the preparation of a strategic plan and performance management framework for shared services delivery to the ministries of the Government of Alberta. Involving over 1000 stakeholders, it provided an objective assessment of the barriers to implementation, clearly separating fact from perception and assuring that the appropriate strategies to achieve a difficult mission were in place and supported. It accomplished in weeks, what would otherwise have taken months, clearing the way for getting on with the rest of the job. As I stated earlier, results continue to guide our efforts a year later.

Thank you for your involvement in what appears to be one of the most challenging and interesting corporate revitalization strategies that I have personally been involved with to date. Alberta is continuing to position itself as an international leader in shared services implementation in the public sector, due in large measure to its objective approach to dealing with the barriers confronting such an enormous undertaking.

I look forward to continuing to work with you as we strive capture the promise of shared services!

Yours truly,



Per Andersen
Executive Director, Business Strategy
Alberta Corporate Service Centre
Government of Alberta



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February 23, 2001

To Whom It May Concern:

Jon Stephens and Bryant Stringham, Partners in the firm of Priority Systems, were principals in two projects in which I was involved.

In the summer of 1994, I was a member of the Wholesale Electricity Development Group (WEMDG), assigned by the government of New Zealand to make recommendations for removing the roadblocks that were preventing full implementation of the deregulated electricity industry.

The WEMDG approach was to authorize four distinct studies:

- the Attorney General's Department was to conduct a comprehensive review of legal and liability issues;
- the firm of London Economics examined the financial and economic aspects of the new market;
- a series of public meetings was held throughout New Zealand to receive input from citizens; and
- Jon and Bryant's firm was engaged to identify, quantify and report the priorities of all interest groups who had a point of view that WEMDG considered important.

Each of the four assessments contributed to the recommendations that we were expected to provide to government in a very abbreviated time frame. It was noted, however, that the majority of the points identified as critical, as well as a rather expanded list of concerns, were included in the data provided by Jon and Bryant. Furthermore, their work helped us focus on the few critical areas upon which immediate action would have to be taken in order to expedite implementation of the deregulation regime.

The result of this work was that despite the four years of frustration that had been spent in trying to secure implementation of the legislation, full implementation was achieved within four months. The New Zealand experience has since been used worldwide as a model for other jurisdictions.

I returned to Canada in 1999 to become Executive Vice-president of Generation at TransAlta. In the summer of 1999, I had Bryant and Jon work with TransAlta to help focus the company upon steps they must take to prepare for operation in the proposed deregulated environment. Their work was critical to TransAlta's transformation into becoming proficient in operating in a competitive instead of a regulated business environment.

In my experience, Priority Systems, Jon and Bryant's company, reliably performs the work they are contracted to do. Comparing profiles of priority among key individuals and major groups permits creative strategy development that is unique. Results translate into action rapidly due to the deep involvement of all of the individuals and groups that are affected by the area under examination. My decision to use them again in my new position as Chairman and CEO of Ensource Energy Services Inc. is based on my experience that their analytical system produces actionable results in ways that I have not experienced with any other analytical approach.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Holden", with a long horizontal flourish extending to the right.

Gary Holden
Chairman and CEO



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<http://www.ifrsystems.com>

March 28, 2001

Mr. Jon Stephens
Partner
Priority Systems
488 West 2000 South #1A
Orem, Utah 84058

Dear Jon,

I want to thank you and Dr. Stringham for the excellent job you performed in conducting the strategic risk assessment for IFR. Your approach was both unique and helpful. We appreciated the professional quality work and your timeliness in completing the project. Your ability to identify the high priority issues our company faces from the hundreds of issues raised by our employees was fascinating. We have been able to reduce a large number of issues through memo's and meetings. Significant improvement has been made on the highest priority issues through employee meetings, internal communications, and by forming teams to work on specific issues. Our goal of being viewed by our employees as a single global company has been improved significantly.

We are looking forward to continuing the progress we have made in resolving issues you helped us to identify.

I will recommend you to others and look forward to doing a follow-up strategic risk assessment in the future.

Sincerely,

A handwritten signature in black ink that reads 'Jeff Bloomer'. The signature is written in a cursive, flowing style.

Jeff Bloomer
CEO

GARY L. KRAMER

Associate Dean

ADMISSIONS AND RECORDS

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March 7, 2001

To Whom It May Concern:

Priority Systems worked with Brigham Young University during the Fall 1999 and Winter and Spring 2000. During this period, Brigham Young University had organized a campus-wide project to review student services. The overall purpose of the project, named Vista, was to determine and study student service issues encountered by students, faculty, administrators and alumni. The University contracted with Priority Systems to analyze raw data and to organize reports regarding the significance of issues by type, e.g., faculty, freshman, graduate students. From the beginning to the very last report, our association with Priority Systems was everything we hoped for. They went beyond the contract to assist us in organizing, analyzing, validating and reporting data.

Vista was an ambitious and relatively undefined project. It involved months of research and involvement with providers and users of student services. However, through the excellent work of Priority Systems, the Vista team was able to both "boil the ocean" and to distill the essential and relevant issues associated with the delivery of student services. Our sincerest appreciation goes to Priority Systems for their quality work and going beyond the mark. Please feel free to contact me by email or phone if you would like further information regarding our very positive experience with Priority Systems.

Sincerely,

A handwritten signature in black ink that reads "Gary Kramer".

Gary Kramer