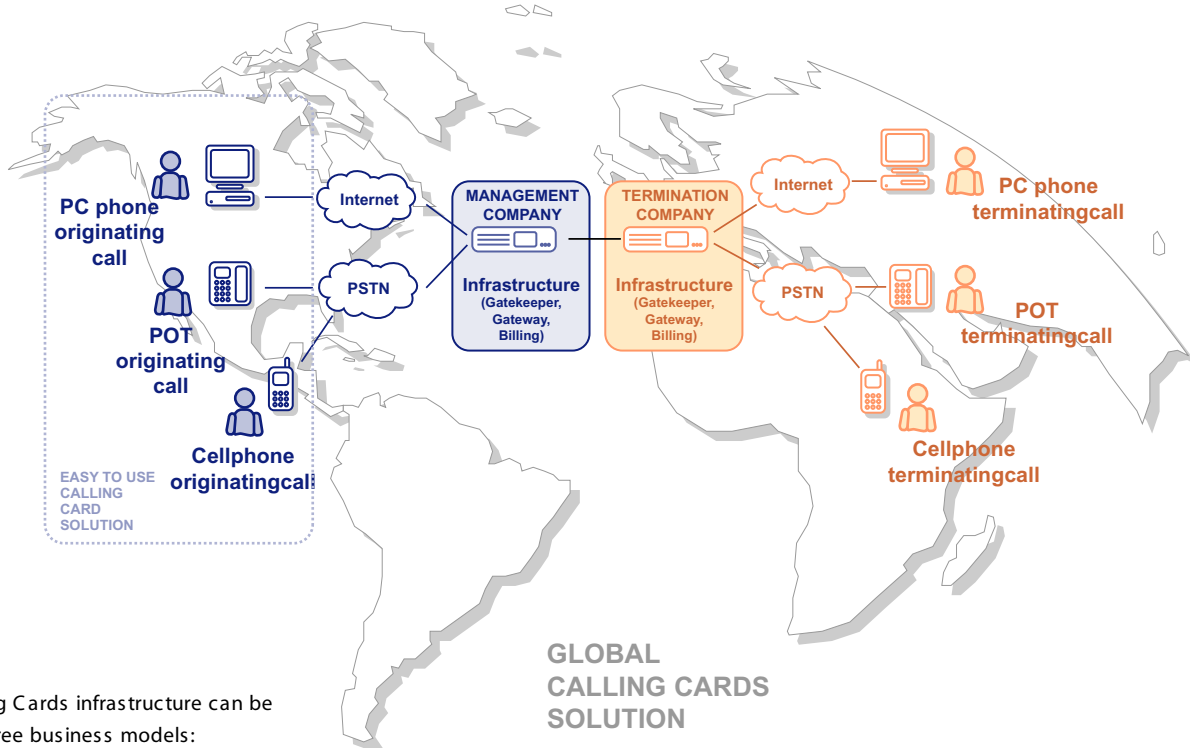


FEATURES

- VoIP Billing
- ISP Billing (Wireless, Broadband, Traditional)
- Extension Modules
- Web Administration Console
- System Features and Tools
- RADIUS Server
- IVR Server
- Database Server
- CRM Interface

SysMaster offers a complete solution for the Calling cards business. It allows end users to access the service infrastructure from both PSTN and IP networks. This way the service gives users the benefits of price and usability flexibility.



The Calling Cards infrastructure can be used in three business models:

- In-house Managed Solution
- Provider Managed Solution
- Wholesale Solution

CASE A IN-HOUSE MANAGED SOLUTION

SysMaster VoiceMaster VoIP Billing server allows companies to provide low cost long-distance calling services to their employees and associates. The product features open standard VoIP and PSTN access to allow both local and remote users (including telecommuters) to place calls. The company savings are based on server utilization and differences between long-distance rates and cost of termination.

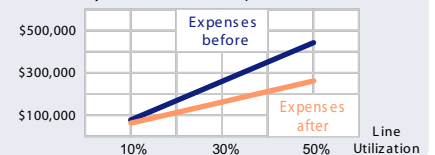
PAYBACK PERIOD ANALYSIS

Line Utilization Rate	10%	30%	50%
Concurrent calls	3	9	15
Your monthly expenses before	\$28,512	\$85,536	\$142,560
Your monthly expenses after	\$16,459	\$49,378	\$82,296
Your average savings, \$/min/call	\$0.093	\$0.093	\$0.093
Your monthly savings*	\$12,053	\$36,158	\$60,264
Your payback period, days	57	19	12

BILLING FLOW



Expenses before and 3 months after SysMaster solution implementation



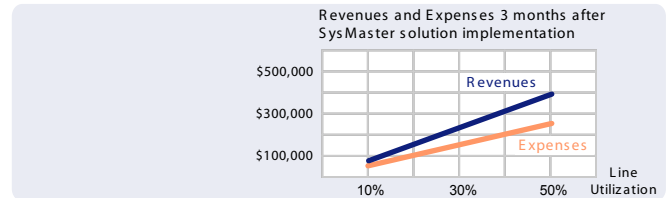
CASE B PROVIDER MANAGED SOLUTION

VoiceMaster VoIP Billing product enables Telco and ISP providers to create additional profit centers from existing and new business customers. It allows companies to create corporate accounts and bill calling card sessions based on time. Users can access the server online via H323/SIP connections or via the Public Switched Telephony Networks (PSTN). The provider profit is based on platform utilization and differences between long-distance rates and cost of termination.



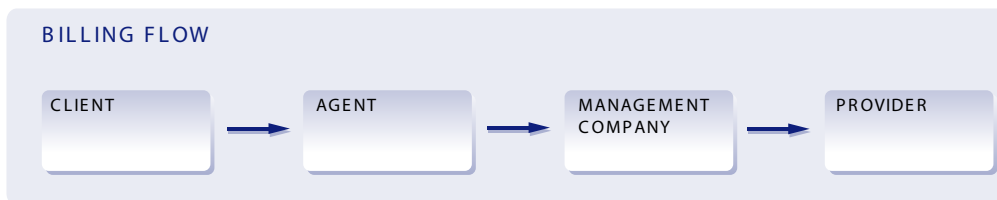
PAYBACK PERIOD ANALYSIS

Line Utilization Rate	10%	30%	50%
Concurrent calls	3	9	15
Your monthly revenues	\$25,920	\$77,760	\$129,600
Your monthly expenses	\$14,774	\$44,323	\$73,872
Your average gross profit, \$/min/call	\$0.086	\$0.086	\$0.086
Your monthly gross profit*	\$11,146	\$33,437	\$55,728
Your payback period, days	62	21	13



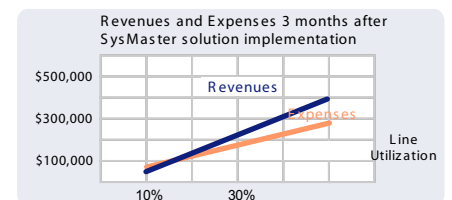
CASE C PLATFORM MANAGER AND OUTSOURCING WHOLESALE SOLUTION

VoiceMaster VoIP Billing allows an easy entry for service providers to outsource the calling card functionality to third-parties using the Managed Services Module. Platform managers can create managed service accounts to allow their agents to offer the service directly to businesses, thus providing calling card service without the need to sell directly to businesses. The platform manager profit is based on platform utilization, platform usage fees and differences between long-distance rates and cost of termination.



PAYBACK PERIOD ANALYSIS

Line Utilization Rate	10%	30%	50%
Concurrent calls	3	9	15
Your monthly revenues	\$25,920	\$77,760	\$129,600
Your monthly expenses	\$16,459	\$49,378	\$82,296
Your average gross profit, \$/min/call	\$0.073	\$0.073	\$0.073
Your monthly gross profit*	\$9,461	\$28,382	\$47,304
Your payback period, days	98	33	20



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* Assumptions: (1) ROI calculation is based on calling card calls from US to India using platform with 30PSTN/30VoIP channels, (2) System's uptime: 43,200 min/month, (3) PSTN/VoIP calls split - 50%/50%, (4) SysMaster basic equipment cost as of 09/2003: Cases A & B - \$22,850 (VM Integrated Platform, H323 Gatekeeper, H323 gateway (PSTN:E1/30 VoIP:30)), Case C - \$30,800 (Managed Services Module added), (5) Long distance charges for PSTN/VoIP calls, \$/min: Case A - \$0.24/\$0.20, Case B - \$0.22/\$0.18, Case C - \$0.20/\$0.16, (6) Case C - client is additionally charged a platform usage fee of \$0.02/min, (7) One calling card call uses two gateway channels, (8) Costs of PSTN/VoIP calls in the US, \$/min: Cases A & C - \$0.016/\$0.001, Case B - \$0.003/\$0.001, (9) Termination charges to India: \$0.11/min, (10) Cost of Internet access is not included as it may not be incremental (i.e. you may already be paying for it).