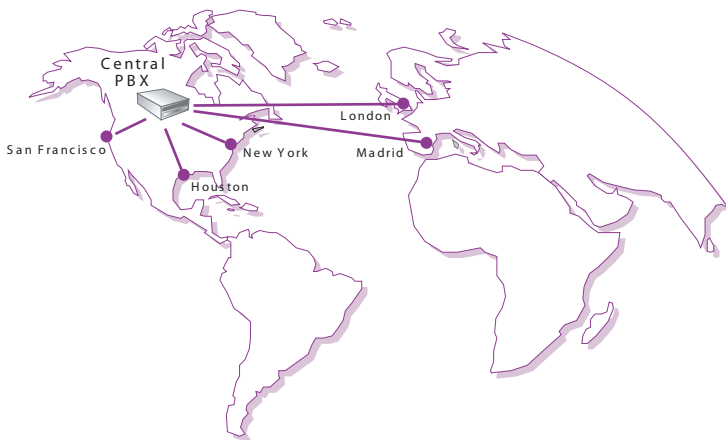


FEATURES

- VoIP Auto Attendant
- Voice Mail
- Customizable IVR
- Music on Hold
- PBX Partitioning
- Script Processing
- RADIUS Billing Interface
- Conference Server
- Automatic Call Distribution (ACD)
- Unified Messaging
- Call Routing
- FAX Routing

SysMaster VoIP PBX system with Voicemail and Auto Attendant modules enables companies to expand globally the reach of their unified phone systems. Companies need to support just a single DID phone number that is connected to the SysMaster PBX system. Once a call is received, it is processed by the Auto Attendant engine and then transferred over PSTN or VoIP/Internet lines to its final destination.

If a particular subscriber can't be reached, the call is either diverted to an alternative phone number or to the VoiceMail system. The subscribers are reached either via PSTN or Internet to allow transparent and uniform business phone system environment. In addition to dual PSTN/VoIP functionality, the system allows all traditional services such as Call on Hold, Call Transfer, Conference Call, Do Not Disturb, Speed Dial, Music on Hold, and Call Hunting.



The infrastructure can be used in three business models:

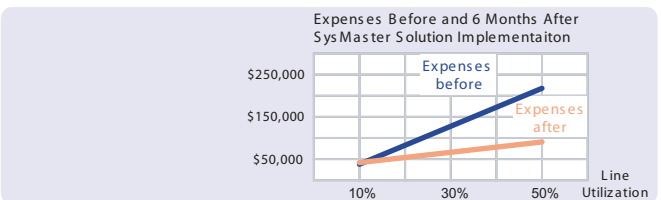
- In-house Managed Solution
- Provider Managed Solution
- Wholesale Solution

CASE A IN-HOUSE MANAGED SOLUTION

The In-House Managed Solution comprises of SysMaster VoIP/PBX platform, optional modules and corresponding number of IP phones. It offers a highly scalable, cost-efficient alternative to traditional PBX systems for small, medium and large businesses. The platform features open standard VoIP and PSTN access to allow both local and remote users to place calls, thus making it easy to build a virtual office with multiple remote locations. Companies save twofold: (1) The VoIP/PBX platform costs less than a traditional PBX, and (2) The solution reduces the monthly telephone expense, depending upon platform utilization and differences between long-distance rates and cost of call termination.

PAYBACK PERIOD ANALYSIS

Line Utilization Rate	10%	30%	50%
Concurrent calls	3	9	15
Your monthly expenses before	\$7,050	\$21,151	\$35,251
Your monthly expenses after	\$1,866	\$5,599	\$9,331
savings on equipment*	\$11,191	\$11,191	\$11,191
Your monthly savings*	\$5,184	\$15,552	\$25,920
Your Payback period, days	196	66	40

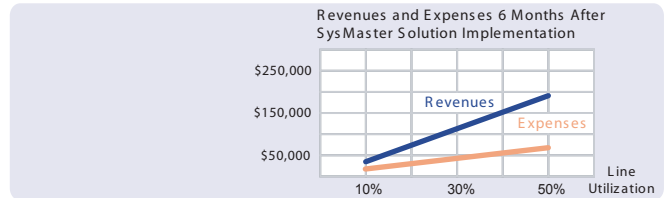


CASE B PROVIDER MANAGED SOLUTION

The Provider Managed Solution comprises of SysMaster VoIP/PBX platform and optional modules. Customers of the platform manager separately purchase or lease IP phones according to their business needs. The platform enables telecommunication companies to create additional profit centers from existing and new business customers. It allows them to create corporate accounts and bill PBX services based on usage. Users can access the VoIP/PBX platform either online via H323/SIP connections or via the Public Switched Telephony Networks (PSTN). The provider profit is based on platform utilization, platform usage fees, per station monthly fees and long-distance rate margins.

PAYBACK PERIOD ANALYSIS

Line Utilization Rate	10%	30%	50%
Concurrent calls	3	9	15
Your monthly revenues	\$6,504	\$19,513	\$32,522
Your monthly expenses	\$1,192	\$3,577	\$5,962
Your monthly gross profit*	\$5,312	\$15,936	\$26,561
Your payback period, days	95	32	19



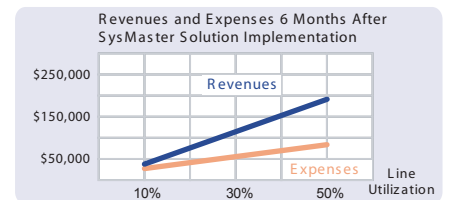
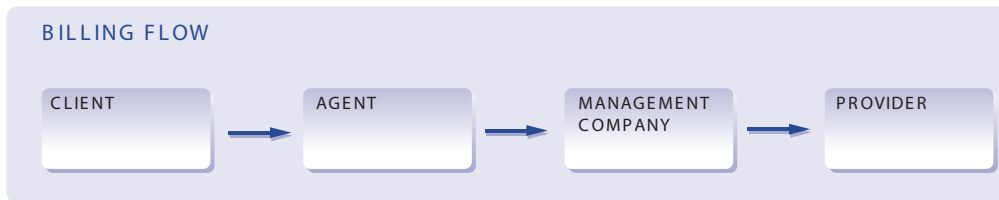
CASE C PLATFORM MANAGER AND OUTSOURCING WHOLESALE SOLUTION

Platform Manager and Outsourcing Wholesale Solution

Outsourcing Wholesale Solution comprises of SysMaster VoIP/PBX platform and Managed Services Module. It allows an easy entry for service providers to outsource the PBX functionality to third-parties. The platform managers simply create managed services accounts to allow their agents to offer the service directly to businesses, thus providing PBX service without the need to sell directly. The platform manager profit is based on platform utilization, platform usage fees, per station monthly fees, and long-distance rate margins.

PAYBACK PERIOD ANALYSIS

Line Utilization Rate	10%	30%	50%
Concurrent calls	3	9	15
Your monthly revenues	\$6,468	\$19,405	\$32,342
Your monthly expenses	\$1,866	\$5,599	\$9,331
Your monthly gross profit*	\$4,602	\$13,807	\$23,011
Your payback period, days	162	54	33



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* Assumptions: (1) Comparison is based on a system with 30 channels & 100 extensions, (2) System's uptime: 43,200 min/month, (3) VoIP PBX base equipment cost as of 09/2003: Case A - \$33,809 (Case B + 100 IP phones x \$170 each), Case B - \$16,809 (PBX module (100 users), VoIP gateway (PSTN:E1/30 VoIP:30), Auto Attendant/IVR, ACD/Queue Management), Case C - \$24,759 (Case B + Managed Services Module), (4) Traditional PBX cost (with phones) - \$45,000 (100 stations x \$450 cost per station), (5) Long distance charges for US/international calls, \$/min: Case A - \$0.06/\$0.19, Case B - \$0.05/\$0.18, Case C - \$0.04/\$0.17, (6) Cases B & C - client is also charged per line flat monthly fee of \$20/\$16, (7) Case C - client is additionally charged a platform usage fee of \$0.01/min, (7) Costs of termination US/international calls, \$/min: Cases A & C - \$0.016/\$0.05, Case B - \$0.003/\$0.05, (8) Interoffice/local calls - 30%, long-distance (US) - 50%, international - 20%, (9) Inbound/Outbound calls split - 20%/80%, (10) Cases B & C - the platform manager services the following number of client lines = 3 (coverage multiple) x No. of concurrent calls, (11) Cost of Internet access is not included as it may not be incremental (i.e. you may already be paying for it).