



January 31, 2003

Don McNamara
Heritage Associates
27971 Hedgeline Drive
Laguna Niguel, CA 92677

Dear Don:

Let me take this opportunity to thank you for the consulting work performed on behalf of Tel-Net Systems, Inc. in December 2002.

I found your services in how to determine cost of sales (COS) invaluable as the starting point in our sales compensation process. Furthermore, using this as a baseline, your services in building a sales compensation program proved to be right on target as it focused on the key issues of how to pay sales people during current economic conditions.

Feel free to use my name as a reference in the future should a request be made to you.

Sincerely,

A handwritten signature in dark ink that reads "Gary".

Gary Morrissette
Director, Business Development and Marketing

