

June 2007

Tim Berry Sierra Telephone Systems, Inc. 3570 Barron Way #A Reno, Nevada 89511

Dear Tim,

Fifteen years ago, we embarked on a long and prosperous relationship. During this time, you and your team have helped to enhance Toshiba's industry-wide reputation for quality, reliability, and a strong market share position.

We value you and your history as part of our unsurpassed dealer network. Your company has delivered outstanding sales and service to its customers which have resulted in a successful business in a volatile marketplace over the long term.

As we mark the fifteenth year of our business relationship, I would like to thank you for your business, your support and your commitment. Experienced dealers like you are essential for Toshiba's success.

We look forward to our next fifteen years with you.

Sincerely,

Brian Metherell

Vice President and General Manager

p.st.