

Yipes Enterprise Services, Inc.
114 Sansome Street
11th Floor
San Francisco, CA 94104
415.901.2000
415.901.2201 fax



November 18, 2002

Dear Sirs:

We engaged Pinnacle Intertech Inc. to perform project management and provide expertise in the areas of product implementation and billing system improvement. Pinnacle provided timely, cost effective solutions to the challenges of introducing new products in an expanding business environment.

Pinnacle's customer focus, vast industry experience, professional training and professional manner enabled Yipes to meet its goals both in implementing new products and improving our existing systems. The solutions implemented showed an excellent understanding of our business practices and constraints, enabled us to set appropriate priorities, and were completed within our critical product time windows and budget.

When future needs arise, we know that Pinnacle can provide effective solutions.

Sincerely,

Kurt Johnson
Chief Financial Officer