
Global Crossing
14605 South 50th Street
Phoenix, AZ 85044
Tel 602.357.6100
Fax 602.357.6111



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Michael W. Arnau
Chief Executive Officer
VoiP Communications
4380 Boulder Highway
Las Vegas, Nevada 89121

Dear Mike:

In this time of increasing competition, and growing operational uncertainty among telecommunication services providers, I am consistently reassured by the longevity of the relationship Global Crossing and VoiP Communications have shared. I believe the strength and stability of our two companies' relationship lies in the commitment we share to the relentless pursuit of customer satisfaction.

Global Crossing's fully fiber-optic IP network can handle all of today's voice, access, data, and capacity demands, and the broadband applications of tomorrow. Because we built, own and maintain our own worldwide network, we offer unsurpassed reliability and network continuity to our carrier customers. Our optical networking technologies offer the flexibility and growth to meet VoiP Communications' customers ever-changing business needs.

VoiP Communications has demonstrated extraordinary insight into customers' needs and product demands, and responded with unprecedented innovation, particularly with its "20% Yearly Rebate" promotion. By rewarding its customers' loyalty with promotional credits, and providing personal and professional customer service to back up its products, VoiP Communications has developed, and continues to develop, strong partnerships with the business customers whose telecommunication needs it serves.

Global Crossing's network reliability and flexibility, combined with VoiP Communications' understanding of the evolving needs of the marketplace, and its commitment to simplicity and unsurpassed value in its product offerings, provide a powerful choice for business customers. I expect that our companies' winning combination will continue to experience extensive growth in the near and distant future.

With kind regards,