

Exhibit B3 – Partner Utilization

Does your company utilize partners for providing products and services? If so, describe:

- *process to qualify partners and sales personnel to represent the product, including any certifications*
- *how partners are contractually bound to the Master Agreement terms and conditions,*
- *how partner sales will be accurately tracked and reported, and remedy plan if the partner or sales personnel are not in compliance.*

Mutualink has a network of Channel Partners and Business Development professionals strategically placed throughout the United States. This combined network works directly with our customers and interfaces with our contracts / legal department to ensure all requirements and details are captured up front. Once our Partner/BD and contracts personnel complete the initial customer requirements our Field Operations and Field Engineering team is deployed with the Channel Partner to identify and document the technical requirements. Our national Channel Partner working with our Client Solutions team provides on-site assistance throughout the execution of the installation and after deployment.

Process to qualify partners and sales personnel to represent the product, including any certifications

Channel Partners are selected based on industry knowledge and the ability to meet Mutualink's requirements of a Partner (**Attachment A Mutualink Partner Program Policies**) Mutualink conducts sales training either onsite or via webinar and offers technical training free of charge in our Westford, Massachusetts office. Mutualink Client Solutions Executives and Business Development professionals are responsible for maintaining the relationship with the Partner including coordinating on opportunities, demonstrations, quoting, order placement, and installation.

How partners are contractually bound to the Master Agreement terms and conditions

Mutualink's Channel Partner agreement along with working with our contracts/legal personnel ensure all Requirements and details are captured up front. If a new contract is being used, an amendment to the Partner agreement is reviewed and signed to make sure the partner is bound to the Master Agreement terms and conditions.

How partner sales will be accurately tracked and reported, and remedy plan if the partner or sales personnel are not in compliance.

Accurate reporting is part of the Mutualink Channel partner agreement for all partners using a Mutualink contract. The specific reporting of this contract would be part of the amendment to that contract.

Since Mutualink is the sole manufacturer of Mutualink's Solution, once the order is placed from the partner, we have all the information that would be needed to report if the partner or sales personnel are not in compliance.

The remedy plan would start with reminders to the POC and if that did not work, escalation to the Vice President of Sales.

Mutualink, Inc.
Channel Partner Program Policies

Channel Partner Descriptions

General descriptions of each of the Channel Partner Levels listed above are provided below. Mutualink and each Channel Partner will execute a Partner Agreement that will provide more details regarding the specific arrangement.

Tier 1 Channel Partners

A VAR is the highest level of Channel Partner and imposes the highest level of duties. These organizations are established local or regional businesses that have experience in selling and servicing accounts in Mutualink's target markets. They currently sell and service similar products and have shown the ability to design systems, train customers, work with customers on custom configurations of systems, perform site surveys, and manage project implementations of hardware and software systems. Their capabilities are a "super-set" of the capabilities listed for each of the other channel partner categories. These partners must be capable of purchasing products from Mutualink to sell to the customer and assume total responsibility for determining customer requirements, configuring components, installing, training, and maintaining customer systems while providing Level 1 Customer Support with minimal reliance on Mutualink personnel. Tier 1 Channel Partners will also maintain contact with customers to ensure they realize the full benefit of Mutualink products and advise the customers regarding necessary expansion of their systems and renewals of service.

Tier 2 Channel Partners

Reseller Channel Partners have extensive sales experience representing similar products and systems. They have an established presence in their geographic area of operation and have an excellent understanding of strategic selling of complex systems throughout an organization. They understand the operational aspects of the targeted markets and are comfortable selling application intensive systems. They will provide detailed system quotations and coordinate the activities with Mutualink who will be responsible for the installation and configuration of the systems. Tier 2 Partners must be capable of performing routine technical surveys and have the requisite technical understanding to make solution proposals without significant guidance from Mutualink technical personnel. They will also be responsible for coordinating and specifying user configuration data. Tier 2 Partners will be expected to deliver detailed sales agreements/purchase orders to Mutualink who, in turn, will be responsible for configuring and shipping equipment as specified. Installing, maintaining, and supporting the customer will be the responsibility of Mutualink as determined and mutually agreed upon pricing prior to the placement of an order for the equipment by the Tier 2 Partner.

Tier 3 Channel Partners

Organizations that fall into this category will vary considerably. In all cases they should be familiar with Mutualink's targeted markets and have successfully served those markets in some capacity. Additionally, they will have the proper level of contacts within each prospect's organization to provide meaningful introductions and independently present the Mutualink solution, at a high level, to these prospects and generate their interest. Sales Agents are expected to have a good working knowledge of Mutualink products and their capabilities, be capable of identifying bona-fide customer prospects, and making the necessary solicitations and introductions to establish a bona-fide sales opportunity with a meaningful prospect of a sale in the foreseeable future.

Mutualink, Inc.

Channel Partner Program Policies

Commission payments to Sales Agents will be made by Mutualink that will assume responsibility for all prospect follow up work. The Sales Agent will send an introduction mail to the potential Mutualink customer and Mutualink Business Development (ML BD will be identified when the Channel Partner Agreement executed).

Mutualink commission rates, payable to Referral Partners, will be defined within each specific Tier 3 Sales Agent Agreement.

Level 1 Customer Support Responsibilities

Level 1 support activities are designed to provide customers with information, training and initial trouble shooting. All Level 1 activities are performed in accordance with support policy and procedures to ensure quality and consistency. These activities include

- Customer identification and service confirmation
- Provides administrative information for customer
 - Answer general questions about product
 - Answer general questions about installation and integration with customer resources
 - Provide documentation links
 - Answer Mutualink.net web page questions
- Mutualink Edge user configuration and setup and trouble shooting
 - Includes password retrieval support (information only)
 - EDM admin use and permissions
 - Assist with client login problems
 - Note: direct end user management may be provided as part of premium EDM management support contract.
- Demo support and customer testing
 - Provide configuration changes for demo location identification
 - Provide audio validation and quality checks
 - Provide incident resources such as video, for demonstration and sales activities
 - Roll call support
- Installation support
 - Provide assistance to on-site installation team
 - Installation verification assistance (audio and video quality verification)
 - Assist in settings associated with appliance integration level controls
- Coordination with Mutualink support for the following
 - Endpoint authentication after installation
 - Endpoint renaming
 - Appliance removal processing (de-installation processing)
 - Changes to customer status or endpoint configuration which materially affects the support process

Level 1 support professionals may not change configurations without prior authorization. Any issue requiring more in-depth support will be escalated for additional assistance according to service contract.

Mutualink, Inc. Channel Partner Program Policies

Mutual Expectations

The following discussion and table provide details on the Mutualink Channel Partner Program. The program has established three Tiers of Channel Partners as shown in the table below. It is not possible to identify all activities and responsibilities for each party in a relationship. Independent of the written contractual agreements all parties must act in good faith and continuously work to enhance the relationship for the good of all parties. Difficulties in relationships are typically caused by a difference in expectations between the parties. The following two tables list the major foundational expectations that have been assumed for the various types of Channel Partners and Mutualink. This list should be carefully reviewed by each potential Channel Partner to insure both parties have the same understanding of each other's expectations.

Partner Level		Tier 1 Partner	Tier 2 Partner	Tier 3 Partner	
Mutualink Expectations of Channel Partners (CP)		VAR	Reseller	Sales Agent	
1.1	The CP and Mutualink will execute the appropriate Mutualink Channel Partner agreement. That agreement will be the binding document that explicitly describes the relationship and responsibilities between the CP and Mutualink.	Y	Y	Y	
1.2	The Channel Partner will have the required financial resources and personnel required to fully support their Mutualink sales/service activities as appropriate.	Y	Y	Y	
1.3	The Channel Partner will maintain the proper level of liability insurance covering any on site tasks performed as part of the installation and servicing of equipment on customers' premises.	Y	Y		
1.4	Annually ML & CP will agree on quarterly and annual sales and revenue goals with quarterly progress reviews.	Y	Y		
1.5	The CP may negotiate pricing and terms and conditions directly with the customer using Mutualink's suggested pricing as a guideline, but final pricing and the resultant margins are the responsibility of the CP.	Y	Y		
1.6	The CP will generate and issue customer quotes on the CP's letterhead.	Y	Y		
1.7	The CP is responsible for all prospecting and sales providing ML with a target registered opportunity list through the ML Partner Portal for ML approval	Y	Y		

Mutualink, Inc.
Channel Partner Program Policies

Partner Level		Tier 1 Partner	Tier 2 Partner	Tier 3 Partner	
Mutualink Expectations of Channel Partners (CP)		VAR	Reseller	Sales Agent	
	providing a sales funnel with targeted closing dates allowing ML to create a manufacturing build forecasts. Target opportunities and sales funnel must be updated on no less than a weekly basis.				
1.8	Mutualink will receive purchase orders from CP at the standard applicable CP Level pricing schedule or as otherwise agreed to by Mutualink and CP.	Y	Y		
1.9	The CP will work with the customer to configure all system components to meet the customer's needs.	Y			
1.10	The CP will avail themselves of the Mutualink developed and provided training material for their internal use and for use with customers. The CP will conduct end user training based on these materials. CP created training material may be used if approved by Mutualink. CP can request Mutualink training assistance on a "sold service" basis. All internal sales and service personal as well as all customers must be trained using Mutualink provided or approved material.	Y			
1.11	The CP will be responsible for all marketing, sales, and ordering, configuration, installation, and maintenance activities (as applicable) without requiring the on-site support of Mutualink personnel.	Y			
1.12	CP will provide site survey, local network deployment and design, configuration of the systems integration.	Y	Y		
1.13	The CP will provide "as built" documentation, listing of customer specific settings and parameters and any other related information.	Y			
1.14	The CP will, negotiate payment terms, implementation plans, and pricing directly with the customer with no involvement of Mutualink.	Y			
1.15	The CP will present the standard Mutualink End user License Agreement and Hardware Warranty Agreement to the customer.	Y	Y		
1.16	If purchased, the CP will use the Mutualink Demo System for customer demonstration and training purposes and at trade shows and similar events. This Demo System will allow the CP to connect to the ML network and show interoperability between agencies and other users demonstrating sharing of voice, video, files and locations. The Demo System will not be re-sold or shown to potential Mutualink competitors or other	Y	Y	Y	

Mutualink, Inc.
Channel Partner Program Policies

Partner Level		Tier 1 Partner	Tier 2 Partner	Tier 3 Partner	
Mutualink Expectations of Channel Partners (CP)		VAR	Reseller	Sales Agent	
	parties not directly involved in the purchase of a Mutualink system. ML will provide a limited number of software licenses for demo purposes at no charge.				
1.17	If purchased, the CP will use the Mutualink Training System for training purposes only with their internal employees. This Training System will contain one each of the following: IWS Appliance, RNIC, VNIC and TNIC. The Training System will not be re-sold or shown to potential Mutualink competitors or other parties not directly involved in the purchase of a Mutualink system.	Y	Y		
1.18	The CP will use the Mutualink supplied Implementation Guide and Installation Manuals directly or as a guide to ensure the system is configured and installed properly.	Y			
1.19	Provide product feedback to ML regarding customer improvement suggestions, ease of use, UI or overall product improvements along with any functional difficulties or problems.	Y	Y	Y	
1.20	The CP is responsible for providing “Level I Technical Support Services,” meaning the provision of End-User Customer facing technical support services including receiving, responding to and troubleshooting customer initiated requests for support in the operation, use or diagnosis of performance related issues. Level I Technical Services is intended to cover routine and customary product performance issues that can be handled in ordinary course through established procedures. The definition and scope, minimum standards of satisfaction, requires levels of coverage and response time, and the like may be amended, supplemented and modified from time to time by Mutualink under applicable Channel Partner Program Policies.	Y			
1.21	The CP is responsible for maintaining contact with customers to ensure they realize the full benefit of Mutualink products and advise the customers regarding necessary expansion of their systems and renewals of service.	Y	Y		

Mutualink, Inc.
Channel Partner Program Policies

Partner Level		Tier 1 Partner	Tier 2 Partner	Tier 3 Partner	
Channel Partner Expectations of Mutualink		VAR	Reseller	Sales Agent	
2.1	The CP and Mutualink will execute the appropriate Mutualink Channel Partner agreement. That agreement will be the binding document that explicitly describes the relationship and responsibilities between the CP and Mutualink.	Y	Y	Y	
2.2	Mutualink and the CP will agree on scheduled Sales and Technical training within 30 days of agreement execution. The Technical training will be held in Westford, MA. There will be no cost for these training courses however each attendee is expected to cover their own travel and living expenses. Course reservations will be limited and handled on a first come basis. On-site is available with an installed system and a charge for T&E.	Y	Y		
2.3	Mutualink will provide training materials for use by the CP for their internal employees, prospects, and customers.	Y	Y		
2.4	Mutualink will make available a Demo System that CPs may optionally purchase. Mutualink will provide software upgrades for the system at no cost.	Y	Y		
2.5	Mutualink will make available a Training System that CPs may optionally purchase. Mutualink will provide software upgrades for the system at no cost.	y	Y		
2.6	Mutualink will make available pre and post-sale support documents, presentations, and tools that the CP may use	Y	Y	Y	
2.7	Mutualink will, from time to time, conduct webinars and other similar conference calls for CPs to inform them of timely information regarding the Mutualink system, competition, and market trends and events.	Y	Y	Y	
2.8	Mutualink personnel will provide on-site support for the first system sale as mutually agreed upon by the CP and Mutualink. There will be no charges for this activity.	Y			
2.9	Mutualink may attend national trade shows and association meetings and make these schedules available to CPs who may also wish to participate.	Y	Y	Y	

Mutualink, Inc.
Channel Partner Program Policies

Partner Level		Tier 1 Partner	Tier 2 Partner	Tier 3 Partner	
Channel Partner Expectations of Mutualink		VAR	Reseller	Sales Agent	
2.10	Mutualink will establish an annual and quarterly business review.	Y	Y		
2.11	Mutualink will provide customer service support through email and an 866 call-in number that will be answered by a Mutualink employee from 8:00AM - 8:00 PM EST or emergencies 24/7 call-in service is available.	Y	Y		
2.12	Mutualink Field Operations personnel will be available through or toll-free telephone number between the hours of 8:00 AM ad 5:00 PM Eastern time weekdays to answer questions regarding any aspect of the Mutualink system or components at no cost to the CP. Mutualink will assume that the CP has been previously trained, familiar with the system, and has the required tools and Mutualink supplied documentation available during the call. We provide to appropriate POC.	Y			
2.13	Mutualink Field Operations personnel may be available to travel to CP or customer locations to provide assistance as required. In most cases, there will be charges associated with this service.	Y			
2.14	Mutualink will provide Order Acceptance notification along with the anticipated ship date for the items ordered.	Y	Y		
2.15	Mutualink will provide a product feature / feedback email address (product-feedback@mutualink.net) to allow CPs and customers to submit ideas and comments regarding the Mutualink system and will track and respond to all requests.	Y	Y	Y	