



Lucas, Horsfall, Murphy & Pindroh, LLP

Certified Public Accountants and Management Consultants

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October 2, 2000

John Frangie
Chief Executive Officer
Image Online Design, Incorporated
1241 Johnson Avenue, Suite 201
San Luis Obispo, CA 93401

Dear Mr. Frangie:

I am writing you to document our involvement in your preparation of the projected financial statements (i.e. statements of assets and liabilities, statements of revenues and expenses, and statements of cash flows) for Image Online Design, Incorporated for each quarter and year as of and for the five year period ended December 31, 2005 (the Financial Statements), for inclusion in your Registry Operator's Proposal which was submitted to the Internet Corporation for Assigned Names and Numbers (ICANN) on October 2, 2000. We have assisted Image Online Design in putting together the projected financial statements, from information provided by management and information that we assisted in gathering from third-party sources. You consulted us, relative to some of the information and data, on the industry and general reasonableness of various numbers and other data. We provided you advice and assisted in the decisions as to some of the numbers and other data to be used in the Financial Statements. We have not compiled or audited the Financial Statements and express no opinion of any kind on them. Further, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

In that we assisted in the decision process with respect to some of the numerical and other data used in the preparation of the Financial Statements, we are not independent with respect to Image Online Design, Incorporated's Financial Statements.

Lastly, we have no responsibility to update any of the Financial Statement information, for any reason, after the date of this letter.

Very truly yours,

William D. Horsfall

Attachment D13.3_C