

## INDEPENDENT SERVICE AUDITOR'S REPORT

To Sago Networks, LLC:

We have examined the accompanying description of the general controls supporting the data center services of Sago Networks, LLC ("Sago" or the "service organization") performed at the Atlanta, Georgia and Tampa, Florida facilities. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of Sago's controls that may be relevant to a user organization's internal control as it relates to an audit of financial statements; (2) the controls included in the description were suitably designed to achieve the control objectives specified in the description, if those controls were complied with satisfactorily, and user organizations applied the controls contemplated in the design of Sago's controls; and (3) such controls had been placed in operation as of October 31, 2009. The control objectives were specified by the management of Sago. Our examination was performed in accordance with standards established by the American Institute of Certified Public Accountants and included those procedures we considered necessary in the circumstances to obtain a reasonable basis for rendering our opinion.

In our opinion, the accompanying description of the aforementioned general controls supporting the data center services presents fairly, in all material respects, the relevant aspects of Sago's controls that had been placed in operation as of October 31, 2009. Also, in our opinion, the controls, as described, are suitably designed to provide reasonable assurance that the specified control objectives would be achieved if the described controls were complied with satisfactorily and user organizations applied the controls contemplated in the design of Sago's controls.

In addition to the procedures we considered necessary to render our opinion as expressed in the previous paragraph, we applied tests to specific controls, listed in Section 3 (the "Testing Matrices"), to obtain evidence about their effectiveness in meeting the control objectives, described in the Testing Matrices, during the period from May 1, 2009, to October 31, 2009. The specific controls and the nature, timing, extent, and results of the tests are listed in the Testing Matrices. This information has been provided to user organizations of Sago and to their auditors to be taken into consideration, along with information about the internal control at user organizations, when making assessments of control risk for user organizations. In our opinion, the controls that were tested, as described in the Testing Matrices, were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the control objectives specified in the Testing Matrices were achieved during the period from May 1, 2009, to October 31, 2009.

The relative effectiveness and significance of specific controls at Sago and their effect on assessments of control risk at user organizations are dependent on their interaction with the controls and other factors present at individual user organizations. We have performed no procedures to evaluate the effectiveness of controls at individual user organizations.

The description of controls at Sago is as of October 31, 2009, and information about tests of the operating effectiveness of specific controls covers the period from May 1, 2009, to October 31, 2009. Any projection of such information to the future is subject to the risk that, because of change, the description may no longer portray the controls in existence. The potential effectiveness of specific controls at Sago is subject to inherent limitations and, accordingly, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that changes made to the system or controls, or the failure to make needed changes to the system or controls, may alter the validity of such conclusions.

This report is intended solely for use by the management of Sago, its user organizations, and the independent auditors of its user organizations.

*SAS 70 SOLUTIONS*

November 20, 2009