



230 Park Avenue  
Suite 1000  
New York, NY 10169  
Tel: 1-800-123-4567  
Fax: 1-800-123-4568

SAS 70 Solutions, Inc.  
1300 N. Westshore Boulevard  
Suite 240  
Tampa, FL 33607

June 30, 2010

To SAS 70 Solutions, Inc.:

In connection with your engagement on ACME Company's (the "Organization") description of controls placed in operation, we recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion on whether the description presents fairly, in all material respects, the relevant aspects of the Organization's controls that had been placed in operation as of June 30, 2010, and whether the controls were suitably designed to provide reasonable assurance that the specified control objectives would be achieved if those controls were complied with satisfactorily. Accordingly, we make the following representations, which are true to the best of our knowledge and belief.

#### **GENERAL**

We recognize that, as members of management of the Organization, we are responsible for the fair presentation of the description of the Organization's controls and for establishing and maintaining appropriate controls related to the transaction processing services.

We believe that the description of controls presents fairly, in all material respects, those aspects of the Organization's controls that may be relevant to user organizations' internal control.

We have responded fully to all inquiries made to us by you during your examination.

#### **DESCRIPTION OF CONTROLS PLACED IN OPERATION**

The control objectives specified in our description of controls include all of the control objectives that we believe are relevant to users of the services described in this report and are appropriate based on the services provided to user organizations.

The controls described in the description of controls had been placed in operation as of June 30, 2010.

The controls are suitably designed to achieve the control objectives specified in the description of controls.

We have disclosed to you any significant changes in controls that have occurred since the Organization's last examination.

We have disclosed to you all design deficiencies in controls of which we are aware, including those for which we believe the cost of corrective action may exceed the benefits.

#### **ILLEGAL ACTS, FRAUD, OR UNCORRECTED ERRORS**

We are not aware of any illegal acts, fraud, or uncorrected errors attributable to management or employees of the Organization who have significant roles relevant to the processing performed for user organizations.

We understand that your examination was conducted in accordance with generally accepted auditing standards as defined and described by the American Institute of Certified Public Accountants and was, therefore, designed primarily for the purpose of expressing an opinion on (1) the Organization's description of controls, and (2) the suitability of the design of the controls, as described in the first paragraph of this letter, and that your procedures were limited to those that you considered necessary for this purpose.

Best regards,

A handwritten signature in black ink that reads "John Doe". The signature is written in a cursive style and is positioned above a horizontal line.

John Doe  
Chief Executive Officer  
ACME Company