

INDEPENDENT SERVICE AUDITOR'S REPORT

To ACME Company:

We have examined the accompanying description of controls related to the transaction processing services of ACME Company ("ACME") performed at the New York, New York, and Los Angeles, California, facilities. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of ACME'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 ACME's controls; and (3) such controls had been placed in operation as of June 30, 2010. The control objectives were specified by the management of ACME. 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.

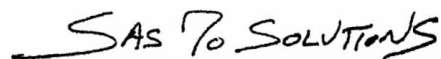
We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of ACME's controls, individually or in the aggregate.

In our opinion, the accompanying description of the aforementioned transaction processing services presents fairly, in all material respects, the relevant aspects of ACME's controls that had been placed in operation as of June 30, 2010. 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 ACME's controls.

The description of controls at ACME is as of June 30, 2010, and 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 ACME 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.

The information in Section 3 is presented by ACME to provide additional information and is not a part of ACME's description of controls that may be relevant to a user organization's internal control as it relates to an audit of financial statements. Such information has not been subjected to the procedures applied in the examination of the description of the transaction processing services, and accordingly, we express no opinion on it.

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

A stylized, handwritten signature of "SAS 70 SOLUTIONS" in black ink.

June 30, 2010