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SAS 70 Solutions, Inc.
1300 North West Shore Boulevard
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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 and tests of operating effectiveness, 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 and whether the controls that were tested were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the related control objectives were achieved for the January 1, 2010, to June 30, 2010, review period. 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.

OPERATING EFFECTIVENESS OF CONTROLS

We have disclosed to you all instances of which we are aware of controls not operating with sufficient effectiveness to achieve specified control objectives.

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, (2) the suitability of the design of the controls, and (3) the operating effectiveness 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,



John Doe
Chief Executive Officer
ACME Company