



*Certified Public
Accountant
& Valuation Consultants
865 Technology Blvd, Suite B
Bozeman, MT 59718*

Section I: Independent Auditor's Report

To Document Systems, Inc.:

We have examined the accompanying description of controls related to DocMagic, Inc. dba Document Systems, Inc.'s (DSI's) document processing services. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of DSI'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 DSI's controls and (3) such controls had been placed in operation as of August 30, 2007.

The control objectives were specified by DSI. 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 DSI's controls, individually or in the aggregate.

In our opinion, the accompanying description of the aforementioned document processing services presents fairly, in all material respects, the relevant aspects of DSI's controls that had been placed in operation as of August 30, 2007. 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.

The description of controls at DSI is as of August 30, 2007 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 DSI 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 may alter the validity of such conclusions.

This report is intended solely for use by the management of DSI, its customers, and the independent auditors of its customers.

Management continually reviews and improves operations. Significant changes DSI implemented in the relevant controls within one year prior to the review including publishing the Security Policy, updating the Employee Handbook, tracking Security Awareness Training attendance, and the formal documentation of other key practices.

A handwritten signature in cursive script that reads 'Schramm & Company P.C.'.

November 30, 2007