



*Certified Public Accountants
& 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 April 30, 2009.

The control objectives were specified by DSI management. 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 document processing services presents fairly, in all material respects, the relevant aspects of DSI's controls that had been placed in operation as of April 30, 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.

In addition to the procedures we considered necessary to render our opinion as expressed in the previous paragraph, we applied tests to specific controls, to obtain evidence about their effectiveness in meeting the control objectives, during the period from October 1, 2008 through April 30, 2009. The specific controls and results of the tests are listed in Section III.

In our opinion the controls tested were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the control objectives specified in Section III were achieved during the period from October 1, 2008 through April 30, 2009.

However, the scope of our engagement did not include tests to determine whether control objectives not listed in Section III were achieved; accordingly, we express no opinion on the achievement of control objectives not included in Section III.

The relative effectiveness and significance of specific controls at DSI 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.

Information about tests of the operating effectiveness of specific controls covers the period from October 1, 2008 through April 30, 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 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.

DSI Management noted no significant changes in the relevant controls were implemented after the review was performed and the report was issued. This information has been provided to user organizations of DSI 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.

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

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

June 16, 2009