

## SECTION 2 – ASSERTION BY MANAGEMENT OF ORGANIZATION

We have prepared the description of controls of Organization (referred to as “ORG” and/or “the Company”) related to certain functions of Information Technology, for users of Company services during some or all of the period of March 1, 2011 to February 29, 2012, We confirm, to the best of our knowledge and belief, that:

- a. The description fairly presents the controls of the Company related to certain functions of Information Technology made available to users of Company services during some or all of the period of March 1, 2011 to February 29, 2012 for processing their transactions. The criteria we used in making this assertion were that the description:
  - i. presents how the services made available to users were designed and implemented to process relevant transactions, including:
    - (1) the classes of transactions processed.
    - (2) the procedures, within both automated and relevant systems, by which those transactions are initiated, authorized, recorded, processed, corrected as necessary, and transferred to the reports presented to users.
    - (3) the related accounting records, supporting information, and specific accounts that are used to initiate, authorize, record, process, and report transactions; this includes the correction of incorrect information and how information is transferred to the reports presented to users.
    - (4) how the system captures and addresses significant events and conditions, other than transactions.
    - (5) the process used to prepare reports or other information provided to users.
    - (6) specified control objectives and controls designed to achieve those objectives.
    - (7) other aspects of our control environment, risk assessment process, information and communication systems (including the related business processes), control activities, and monitoring controls that are relevant to processing and reporting transactions of users.
  - ii. does not omit or distort information relevant to the scope of the controls of the Company related to certain functions of Information Technology, while acknowledging that the description is prepared to meet the common needs of a broad range of users, and may not, therefore, include every aspect of the controls of Information Technology that each individual user may consider important in its own particular environment.
- b. the description includes relevant details of changes to the Company’s system during the period covered by the description when the description covers a period of time.

- c. the controls related to the control objectives stated in the description were suitably designed and operated effectively throughout the period of March 1, 2011 to February 29, 2012 to achieve those control objectives. The criteria we used in making this assertion were that:
  - i. the risks that threaten the achievement of the control objectives have been identified by the Company;
  - ii. the controls identified in the description would, if operating as described, provide reasonable assurance that those risks would not prevent the control objectives stated in the description from being achieved; and
  - iii. the controls were consistently applied as designed, including whether manual controls were applied by individuals who have the appropriate competence and authority.

/s/ XXXXXX, President/Chief Executive Officer

/s/ XXXXXX, Chief Financial Officer

February \_\_, 2012