

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

Report of Independent Auditors

PricewaterhouseCoopers Aarata
May 15, 2009

To President and CEO of Zacatii Consulting, Inc.:

We have examined the accompanying description of controls related to the Outsourcing Services for Applications of Zacatii Consulting, Inc., hereafter referred as "Zacatii". Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of Zacatii's controls that may be relevant to a user organization's internal control structure as it relates to an audit of the 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 Zacatii's controls; and (3) such controls had been placed in operation as of March 31, 2009. The control objectives were specified by Zacatii. 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 Zacatii controls, individually or in the aggregate.

In our opinion, the accompanying description of the aforementioned controls presents fairly, in all material respects, the relevant aspects of Zacatii's controls that had been placed in operation as of March 31, 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 and user organizations applied the controls contemplated in the design of Zacatii's controls.

The description of controls at Zacatii is as of March 31, 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 Zacatii 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 included in Section III describing Zacatii's change of parent company is presented by Zacatii to provide additional information and are not part of Zacatii's description of controls that may be relevant to user organizations' 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 Zacatii, related to the Outsourcing Services for Applications, and accordingly, we express no opinion on it.