

**USCertifiedLetters, LLC
SAS 70 TYPE II
Report on Controls Placed in Operation
And Tests of Operating Effectiveness of the
Security of User Organization Data
For the period April 1, 2004 through March 31, 2005**

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INDEPENDENT AUDITORS' REPORT

USCertifiedLetters, LLC
Birmingham, Alabama

We have examined the accompanying description of USCertifiedLetters, LLC (the Company) controls related to the security of a user organization's data. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the Company's controls that may be relevant to a user organization's internal control as it relates to the security of a user's data, (2) the controls included in the description were suitably designed to achieve the control objectives specified in the description and if those controls were complied with satisfactorily, and (3) such controls have been placed in operation as of March 31, 2005. The management of the Company specified the control objectives. 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 controls applicable to the operations of the Company presents fairly, in all material respects, the relevant aspects of Company's controls that had been placed in operation as of March 31, 2005. 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 April 1, 2004 to March 31, 2005. The specific controls, nature, timing, extent and results of the tests are listed in this report. This information has been provided to user organizations of the Company and to their auditors to be taken into consideration, along with information about the internal controls at user organizations, when making assessments of control risk for user organizations. In our opinion, the controls that were tested were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the control objectives specified were achieved during the period. However, the scope of our engagement did not include tests to determine whether control objectives not listed were achieved; accordingly, we express no opinion on the achievement of control objectives not included in this report.

The relative effectiveness and significance of specific controls of the Company 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.

The description of controls at the Company is as of March 31, 2005, and information about tests of the operating effectiveness of specified controls covers the period from April 1, 2004 to March 31, 2005. 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 specified controls at the Company 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 the Company and its users.

Barfield, Murphy, Shank & Smith, P.C.

Birmingham, Alabama
April 1, 2005