



**C7** DATA CENTERS

---

---

**SAS 70 - Type I Review**

---

---

**Report on Controls Placed in Operation**

**as of 4/15/09.**



---

This document is the property of C7DC and is intended for use by C7DC personnel only. Distribution, reproduction, or modification of this document without the express written consent of C7DC is strictly prohibited.



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

## ***Section I: Independent Auditor's Report***

To C7 Data Centers, Inc.:

We have examined the accompanying description of controls related to C7 Data Center's general computer controls. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of C7 Data Center'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 C7 Data Center's controls and (3) such controls had been placed in operation as of April 15, 2009.

The control objectives were specified by C7 Data Center, Inc. (C7DC). 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 C7DC's controls, individually or in the aggregate.

In our opinion, the accompanying description of the aforementioned general computer controls presents fairly, in all material respects, the relevant aspects of C7DC's controls that had been placed in operation as of April 15, 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.

The description of controls at C7DC is as of April 15, 2009 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 C7DC 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.

Management continually reviews and improves operations. During the auditing period, C7DC did not introduce significant changes that may affect the services provided to user organizations.

This report is intended solely for use by the management of C7DC, its customers, and the independent auditors of its customers.

*Schramm & Company P.C.*

April 20, 2009