

PhoenixNAP

Report on Controls Placed in Operation As of December 1, 2009

INDEPENDENT SERVICE AUDITORS' REPORT

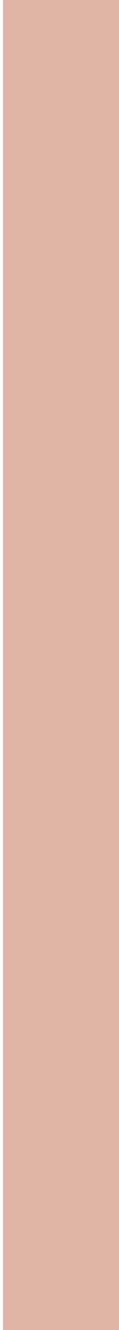
To the Management of Phoenix NAP LLC:

We have examined the accompanying description of the controls of Phoenix NAP LLC for the Phoenix, Arizona data center. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of Phoenix NAP LLC data center 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 Phoenix NAP LLC controls; and (3) such controls had been placed in operation as of December 1, 2009. The control objectives were specified by the management of Phoenix NAP LLC. 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 aspect of Phoenix NAP LLC 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 Phoenix NAP LLC data center controls that had been placed in operation as of December 1, 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 Phoenix NAP LLC data center controls.

The relative effectiveness and significance of specific controls at Phoenix NAP LLC 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 for Phoenix NAP LLC data center as of December 1, 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 Phoenix NAP LLC 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 (1) changes made to the system or controls, (2) changes in processing requirements, or (3) changes required because of the passage of time may alter the validity of such conclusions.

This report is intended solely for use by the management of Phoenix NAP LLC, its clients, and the independent auditors of its clients.

Security and Control LLC

Denver, Colorado
December 4, 2009