

INDEPENDENT SERVICE AUDITORS' REPORT

Liberty Payroll Solutions, LLC

We have examined the accompanying description of controls related to the payroll processing services provided by Liberty Payroll Solutions, LLC ("LPS") to user organizations. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of LPS' controls that may be relevant to a user organization's internal control structure 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 contained in Section II, if those controls were complied with satisfactorily, and user organizations and subservice organizations applied the controls contemplated in the design of LPS' controls; and (3) such controls had been placed in operation as of September 10, 2010. LPS uses various organizations to supplement their payroll processing services. The accompanying description includes only those controls and related control objectives of LPS, and does not include controls and related control objectives of the subservice organizations. Our examination did not extend to controls of the subservice organizations. The management of LPS 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.

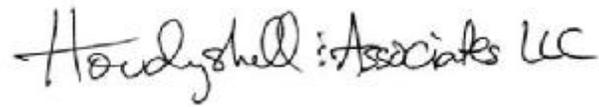
We did not perform procedures to determine the operating effectiveness of controls for any period. Accordingly, we express no opinion on the operating effectiveness of any aspects of LPS' controls, individually or in the aggregate.

In our opinion, the accompanying description of the aforementioned controls presents fairly, in all material respects, the relevant aspects of LPS' controls that had been placed in operation as of September 10, 2010. 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 LPS' controls.

The relative effectiveness and significance of specific controls at LPS 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 of LPS is as of September 10, 2010. 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 LPS 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 LPS, their clients, and the independent auditors of its clients.

A handwritten signature in black ink that reads "Houdyshell Associates LLC". The signature is written in a cursive, flowing style.

Kansas City, Missouri
September 10, 2010