

REPORT OF INDEPENDENT ACCOUNTANTS

To the Management of Eyeris, Inc.
Denver, Colorado

We have examined the effectiveness of Eyeris, Inc.'s controls over the security, availability, processing integrity and confidentiality of the profitability analysis services of Eyeris, Inc. ("Eyeris") through its EyeProfit EOI product and systems (the "System"), based on the AICPA/CICA Trust Services Security, Availability, Processing Integrity and Confidentiality Criteria as of May 31, 2010. Eyeris, Inc.'s management is responsible for maintaining the effectiveness of these controls. Our responsibility is to express an opinion based on our examination.

In our opinion, as of May 31, 2010, Eyeris, Inc., in all material respects, maintained effective controls over the System to provide reasonable assurance that:

- The System was protected against unauthorized access (both physical and logical);
- The System was available for operation and use, as committed or agreed;
- The System processing is complete, accurate, timely and authorized; and
- Information designated as confidential is protected as committed or agreed

based on the AICPA/CICA trust services security, availability, processing integrity and confidentiality criteria.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included (1) obtaining an understanding of the controls related to the security, availability, processing integrity and confidentiality controls, (2) testing and evaluating the operating effectiveness of the controls, and (3) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in controls, error 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 the validity of such conclusions may be altered because of changes made to the system or controls, the failure to make needed changes to the system or controls, or a deterioration in the degree of effectiveness of the controls.

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This report does not include any representation as to the quality of Eyeris, Inc.'s information services nor their suitability for any customer's intended purpose.

The SysTrust Seal on Eyeris, Inc.'s website constitutes a symbolic representation of the contents of this report and it is not intended, nor should it be construed, to update this report or provide any additional assurance.

Hein & Associates LLP
HEIN & ASSOCIATES LLP

Denver, Colorado
July 2, 2010