



Lasertec, Inc.

Third Party Report on Controls  
Placed in Operation for the  
Period of October 1, 2009  
through March 31, 2010



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## Section I: Independent Service Auditor's Report

To: Lasertec, Inc.  
Sterling Heights, Michigan

We have examined the accompanying description of controls related to the document production, electronic presentation, and lettershop services of Lasertec, Inc. (Lasertec). Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of Lasertec's controls that may be relevant to a client 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, if those controls were complied with satisfactorily and client organizations applied the controls contemplated in the design of Lasertec's controls, and (3) such controls had been placed in operation as of March 31, 2010. The control objectives were specified by the management of Lasertec. 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.

Lasertec utilizes services from Grid4 Communications for firewall management and The UPS Store for offsite storage of the backup hard drives. The accompanying description includes only those control objectives and related controls of Lasertec, and does not include control objectives and related controls of Grid4 Communications and The UPS Store. Our examination did not extend to controls of Grid4 Communications and The UPS Store.

In our opinion, the accompanying description of the aforementioned systems presents fairly, in all material respects, the relevant aspects of Lasertec's controls that were in operation as of March 31, 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 client organizations applied the controls contemplated in the design of Lasertec's controls.

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 related control objectives during the period from October 1, 2009 to March 31, 2010. The specific controls, the related control objectives and the nature, timing, extent, and results of the tests are summarized in Section III of this report. This information has been provided to client organizations of Lasertec and to their auditors to be taken into consideration, along with information about the internal control at client organizations, when making assessments of control risk for client organizations. In our opinion, the controls that were tested, as described in Section III, were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that the control objectives specified in Section III were achieved during the period from October 1, 2009 to March 31, 2010.

The relative effectiveness and significance of specific controls at Lasertec and their effect on assessments of control risk at client organizations are dependent on their interaction with the controls and other factors present at individual client organizations. We have performed no procedures to evaluate the effectiveness of controls at individual client organizations.

The description of controls at Lasertec is as of March 31, 2010, and information about tests of the operating effectiveness of specific controls covers the period October 1, 2009 to March 31, 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 Lasertec is subject to inherent limitations and, accordingly, errors, fraud, or irregularities 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 Lasertec, its clients and the independent auditors of its clients.

*Plante & Moran, PLLC*

April 14, 2010