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Board of Directors
SoftLayer Technologies, Inc.
Dallas, Texas

Independent Service Auditors' Report

We have examined the accompanying description of controls provided by SoftLayer Technologies, Inc. relative to its order processing operations, including the general and certain OTRS application controls related to the Dallas, Seattle and Washington D.C. Data Centers. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of SoftLayer Technologies, Inc.'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 SoftLayer Technologies, Inc.'s controls; and (3) such controls had been placed in operation as of October 31, 2009. SoftLayer Technologies, Inc. uses ViaWest, Sabey and 356 Main for hosting of the physical servers and devices used by SoftLayer Technologies, Inc. The accompanying description includes only those control objectives and related controls of SoftLayer Technologies, Inc. and does not include control objectives and related controls of ViaWest, Sabey and 356 Main. Our examination did not extend to controls of ViaWest, Sabey and 356 Main. The control objectives were specified by the management of SoftLayer Technologies, Inc. Our examination was performed in accordance with the 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.

In our opinion, the accompanying description of the SoftLayer Technologies, Inc. controls presents fairly, in all material respects, the relevant aspects of SoftLayer Technologies, Inc.'s controls that had been placed in operation as of October 31, 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 SoftLayer Technologies, Inc.'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 listed in Section III of this report, to obtain evidence about their effectiveness in meeting the related control objectives, described in the Control Objectives Matrices of Section III, during the period from November 1, 2008 to October 31, 2009. The specific controls and the nature, timing, extent and results of the tests are listed in the Control Objective Matrices of Section III. This information has been provided to user organizations of SoftLayer Technologies, Inc. and to their auditors to be taken into consideration, along with the information about the internal control of user organizations, when making assessments of control risk for user organizations. In our opinion, the controls that were tested as described in the Control Objective Matrices of Section III, were operating with sufficient effectiveness to provide

reasonable, but not absolute, assurance that the control objectives specified in the Control Objective Matrices of Section III were achieved during the period from November 1, 2008 to October 31, 2009. However, the scope of our engagement did not include tests to determine whether control objectives not listed in the Control Objective Matrices of Section III were achieved; accordingly, we express no opinion on the achievement of control objectives not included in the Control Objective Matrices of Section III.

The relative effectiveness and significance of specific controls at SoftLayer Technologies, Inc. and their effect on assessments of control risk at user organizations are dependent upon 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 at SoftLayer Technologies, Inc. is as of October 31, 2009, and information about tests of the operating effectiveness of specific controls covers from November 1, 2008 to October 31, 2009. Any projection of such information to the future is subject to the risk that, because of changes, the description may no longer portray the system in existence. The potential effectiveness of specified controls at SoftLayer Technologies, Inc. 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 Board of Directors and management of SoftLayer Technologies, Inc., its clients and the independent auditors of its clients.

B/KO, LLP

Dallas, Texas
December 9, 2009