



CPAs & BUSINESS ADVISORS

SUMMARY OF PROCEDURES PERFORMED

January 21, 2008

Robert Gifford, President
Icon Systems, Inc.
Moorhead, Minnesota

Eide Bailly LLP, reviewed the IconCMO system security for appropriate safeguards in the areas of data backups and access to data by unauthorized users. In addition, the fund accounting system was reviewed for suitability of use by churches and fraternal organizations related to accurately tracking funds by transactions and creation of financial reports in compliance with Statement of Financial Accounting Standard No. 95 *Statement of Cash Flows* and Statement of Financial Accounting Standard No. 117 *Financial Statements of Not-for-Profit Organizations*.

Based upon the consulting procedures performed, the IconCMO software package is properly safeguarded and provides financial reporting in compliance with Statement of Financial Accounting Statement No. 95 *Statement of Cash Flows* and Statement of Financial Accounting Statement No. 117 *Financial Statements of Not-for-Profit Organizations*.