

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Directors
Galanos Management Services, Inc.
dba Fastpay Payroll Services

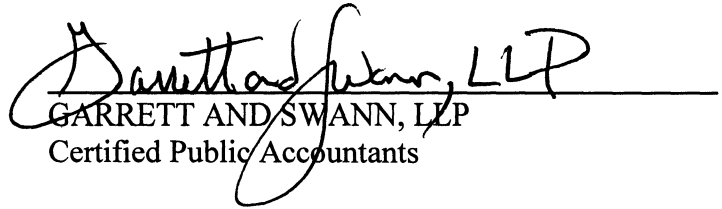
We have examined the accompanying description of controls related to the payroll system of Fastpay Payroll Services. Our examination included procedures to obtain reasonable assurance about whether (1) the accompanying description presents fairly, in all material respects, the aspects of the Fastpay Payroll Service'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 (3) such controls have been placed in operation as of July 19, 2007. The control objectives were specified by Fastpay Payroll Services. 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 Fastpay Payroll Service's controls, individually or in the aggregate.

In our opinion, the accompanying description of the aforementioned application presents fairly, in all material respects, the relevant aspects of Fastpay Payroll Service's controls that had been placed in operation as of July 19, 2007. 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

The description of controls at Fastpay Payroll Services is as of July 19, 2007 and 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 Fastpay Payroll Services 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 changes may alter the validity of such conclusions

This report is intended solely for use by the management of Fastpay Payroll Services, its customers, and the independent auditors of its customers


GARRETT AND SWANN, LLP
Certified Public Accountants

July 19, 2007
Lubbock, Texas