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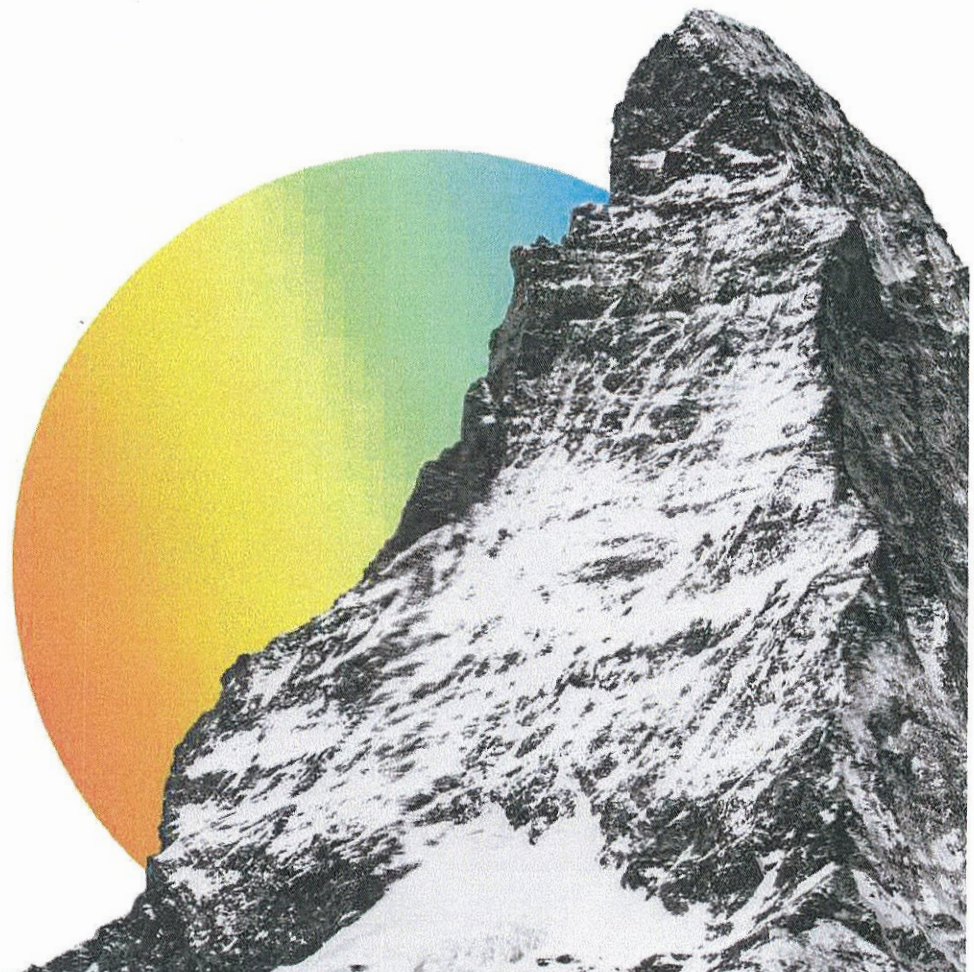
Compliance Solutions, Inc.

Type 2 SOC 2

2022



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SECTION 1

ASSERTION OF COMPLIANCE SOLUTIONS, INC. MANAGEMENT

ASSERTION OF COMPLIANCE SOLUTIONS, INC. MANAGEMENT

January 20, 2023

We have prepared the accompanying description of Compliance Solutions, Inc.'s ('Compliance Solutions' or 'the Company') Telecom Tax, USF and Regulatory Services System titled "Compliance Solutions, Inc.'s Description of Its Telecom Tax, USF and Regulatory Services System throughout the period January 1, 2022 to November 30, 2022" (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* (AICPA, *Description Criteria*) (description criteria). The description is intended to provide report users with information about the Telecom Tax, USF and Regulatory Services System that may be useful when assessing the risks arising from interactions with Compliance Solutions' system, particularly information about system controls that Compliance Solutions has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Availability, Processing Integrity, and Confidentiality (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*, (AICPA, *Trust Services Criteria*).

Compliance Solutions uses Atlantic.net and TierPoint, LLC ('TierPoint') to provide data center hosting services (collectively, the 'subservice organizations'). The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Compliance Solutions, to achieve Compliance Solutions' service commitments and system requirements based on the applicable trust services criteria. The description presents Compliance Solutions' controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Compliance Solutions' controls. The description does not disclose the actual controls at the subservice organizations.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Compliance Solutions, to achieve Compliance Solutions' service commitments and system requirements based on the applicable trust services criteria. The description presents Compliance Solutions' controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Compliance Solutions' controls.

We confirm, to the best of our knowledge and belief, that:

- a. the description presents Compliance Solutions' Telecom Tax, USF and Regulatory Services System that was designed and implemented throughout the period January 1, 2022 to November 30, 2022, in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period January 1, 2022 to November 30, 2022, to provide reasonable assurance that Compliance Solutions' service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the subservice organization and user entities applied the complementary controls assumed in the design of Compliance Solutions' controls throughout that period.

- c. the controls stated in the description operated effectively throughout the period January 1, 2022 to November 30, 2022, to provide reasonable assurance that Compliance Solutions' service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls and complementary user entity controls assumed in the design of Compliance Solutions' controls operated effectively throughout that period.



Mark Lammert
Chief Executive Officer (CEO)
Compliance Solutions, Inc.