

**EXHIBIT 2**  
Guarded Security Alert Level: Code Blue

■ Public trust in financial reports and in the statements issued by corporate management is widespread; reported financial information is accurate, transparent, relevant, reliable, and timely.

■ Investors, creditors, and other users can rely on financial reports to assist them in assessing future cash flows, the resources and claims to resources, the results of operations, and changes in equity.

■ Scarce resources are being used by managers to increase shareholder value rather than to comply with excessive regulation.

■ Individuals comply with rules, regulations, and laws and demonstrate high standards of business and ethical conduct. Management sets the appropriate tone at the top.

■ Managers, audit committees, boards of directors, auditors, and regulators work together to “connect the dots” and determine deficiencies in internal control and other threats to the accounting information system.

■ Effective access security controls provide a reasonable level of assurance against inappropriate access and unauthorized use of systems, and intercept hackers, malicious software, and other intrusion attempts. Secure passwords, Internet firewalls, data encryption, and cryptographic keys prevent unauthorized access. Access privilege controls restrict the applications to authorized users, supporting an appropriate division of duties. There are frequent and timely reviews of the user profiles that permit or restrict access.

■ Management and other market participants are optimistic about the future while remaining vigilant to threats.