

SOX Section Number	Rule Description	How IQ Storage Supports the Rule
<p><b>Section 103:</b> Auditing, Quality Control, And Independence Standards And Rules</p>	<p>The Board shall: (1) register public accounting firms; (2) establish, or adopt, by rule, "auditing, quality control, ethics, independence, and other standards relating to the preparation of audit reports for issuers;" The Board requires registered public accounting firms to "prepare, and maintain for a period of not less than 7 years, audit work papers, and other information related to any audit report, in sufficient detail to support the conclusions reached in such report."</p>	<p>IQ Storage supports your efforts to prepare documents for inspection and audit. It captures and stores your data to a remote server where the files are stored securely and safely until inspection. A backed up file can remain on our servers for as long as you specify until it is needed for audit or inspection. Our remote backup system allows access only to the correct username/password combination; the file can be restored easily via IQ Storage Backup.</p>
<p><b>Section 104:</b> Inspections of Registered Public Accounting Firms</p>	<p>Quality inspections must be conducted annually for firms auditing more than 100 issues per year, or every 3 years for all other firms. The SEC or the Board may order impromptu inspections of any firm at any time.</p>	<p>Again, IQ Storage gives users on-demand access to their data. An inspector may access any file stored to the IQ Storage remote backup system in order to perform the required inspection. Additionally, different historical versions of a file can be restored and inspected to compare and contrast a document's revisions.</p>
<p><b>Section 105(d):</b> Investigations And Disciplinary Proceedings; Reporting of Sanctions</p>	<p>All documents prepared or received by the Board are regarded "confidential and privileged as an evidentiary matter (and shall not be subject to civil discovery or other legal process) in any proceeding in any Federal or State court or administrative agency, ...unless and until presented in connection with a public proceeding or [otherwise] released" in connection with a disciplinary action.</p>	<p>When you use IQ Storage to backup your data, you are using some of the best encryption and data protection tools available to maintain complete confidentiality. From the moment you perform your first backup, your data is encrypted. The files themselves are encrypted on your computer before leaving your office - and remain encrypted until you access them again. Once stored on our servers, the files stay encrypted.</p>
<p><b>Title VIII:</b> Corporate and Criminal Fraud Accountability Act of 2002</p>	<p>"Knowingly" destroying or creating documents to "impede, obstruct or influence" any federal investigation, whether it exists or is contemplated, is a felony.</p>	<p>IQ Storage data storage systems are located in secure facilities with fire suppression systems, multiple diesel generator backups to prevent power outages, full systems redundancy, including redundant network connections, two security staff on-site 24 x 7, closed circuit security camera, and photo ID access.</p>
<p><b>Section 802:</b> Mandatory Document Retention</p>	<p>This section instructs auditors to maintain "all audit or review work papers" for five years. from the end of the fiscal period during which the audit or review was concluded. It also directs the Securities and Exchange Commission (SEC) to disseminate, within 180 days, any necessary rules and regulations relating to the retention of relevant records from an audit or review. This section makes it unlawful knowingly and willfully to violate these new provisions -- including any rules and regulations disseminated by the SEC -- and imposes fines, a maximum term of 10 years' imprisonment or both.</p>	<p>IQ Storage supports SOX requirements for mandatory document retention by storing audit and review work papers for as long as is required, over 10 years if necessary. IQ Storage captures multiple historical versions of those documents (as per your backup schedule) enabling auditors to access to multiple versions of the same document as it changed over time.</p>
<p><b>Section 802:</b> Document Alteration or Destruction</p> <p><b>Section 1102:</b> Tampering With a Record or Otherwise Impeding an Official Proceeding</p>	<p>This section criminalizes knowingly altering, destroying, mutilating, or concealing any document with the intent to impair the object's integrity or availability for use in an official proceeding or to otherwise obstruct, influence or impede any official proceeding.</p>	<p>IQ Storage protects your business by storing historical versions of documents that could potentially be the target of malicious destruction. Any file maliciously destroyed on a local PC or server could be restored in minutes from our secure servers. IQ Storage effectively mitigates your risk of prosecution by protecting data integrity and availability for official proceedings.</p>