

# Storage Networking Industry Association



## 2004 Annual Report

**Financial Statements And  
Report of Independent Public Accountant**

**For The Year Ended November 30, 2004**

# Storage Networking Industry Association Financial Statements For The Years Ended November 30, 2003 and 2002

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## Fiscal Year 2004 Annual Report

Dear SNIA Members:

This past year we have had many great accomplishments and achieved many great successes. We finished our 2004 Fiscal Year strong as we continued to expand our membership both in numbers and global geographical coverage. We also continued to grow the programs that we have all been diligently working on.

Many times after reaching a milestone or an attained goal, we immediately focus on the next one. This focus is what has helped SNIA to be so successful over the years. But I wanted to take a moment and review SNIA the organization to give everyone a perspective on what we have done over the past several years SNIA has been around.

Seven years ago we were an organization of 66 members. Since then, we have grown to be one that now boasts over 340 members worldwide. We have reached out to the storage industry not just in the US, but worldwide through the affiliates that have been established on five continents. We have worked to bring all the companies together on the common goal of advancing the storage industry as a whole.

How have we done this? By forming Technical Work Groups (TWGs) that have allowed our members to contribute to those areas that they have expertise in not just from a corporate perspective, but from a personal one as well. We have increased the number of TWGs that we have from five to fourteen, further showing how we are continuously expanding our reach and knowledge across the industry.

Our commitment for our Committees shows the same results as well, as we have grown them from three to fifteen over these seven years.

We have also reached out to other organizations within the industry to combine our resources and focus and to create five Forums who help us to stay focused on our objectives by overseeing the larger view of the industry and helping us to shepard our advances through to being specifications.

What does this all mean? That SNIA is thriving. We continue to meet our mission to ensure that storage networks become efficient, complete and trusted solutions across the IT community. By expanding and growing we are also reinforcing our three main visions:

- ▶ Be the Authority for Data and Storage Networks
- ▶ Be the Catalyst for the Development of Solutions and Standards
- ▶ Be a World-Class Industry Organization uniquely focused on end users and storage standards

I am very proud of our accomplishments and I am honored to have been chosen to be the Chair over this past year. We have all worked hard and it is evident that our work is producing results.

As we look ahead to Fiscal Year 2005, we have many challenges ahead of us, but we are well positioned to address the tasks needed to forge ahead. While much work has been done with the Storage Management Initiative (SMI), we continue our push for ISO and ANSI certification which is in line with our goals.

We are going to expand our education programs worldwide. We want to provide certifications that the industry will recognize as being baselines to easily measure an individual's knowledge of skills in storage as well as the storage industry. We will have a global focus allowing us to reach out to a broader audience and expand SNIA's reputation around the world.

I hope you agree with me that we have done quite a lot in our first seven years, but I know the prospect of these accomplishments can be matched and possibly exceeded as we move forward.

Thank you for your dedication and excellence over the past year and I look forward to seeing what we can all accomplish in 2005.

Sincerely,



Sheila Childs  
SNIA Board Chair

**Board of Directors  
Storage Networking Industry Association  
San Francisco, California**

We have audited the accompanying statements of financial position of Storage Networking Industry Association (a California nonprofit organization) as of November 30, 2004 and 2003, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibilities to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the • financial position of Storage Networking Industry Association as of November 30, 2004 and 2003, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

McCahan, Helfrick, Thiercof & Butera  
Accountancy Corporation

San Jose, California  
February 18, 2004

Storage Networking Industry Association  
Statements of Financial Position  
NOVEMBER 30, 2004 AND 2003

**Assets**

	2004	2003
Cash and Cash Equivalents	\$ 809,929	\$ 258,617
Investment	3,115,150	3,072,668
Accounts Receivable - Membership	292,663	252,579
Accounts Receivable - Other	265,944	621,254
Accrued Revenue	28,800	0
Property and Equipment - Less Accumulated Depreciation	137,215	35,387
Prepaid Expenses	1,100	4,017
<b>Total Assets</b>	<b>\$ 4,650,801</b>	<b>\$ 4,244,522</b>

**Liabilities and Net Assets**

**Liabilities:**

Accounts Payable	\$ \$ 440,898	\$ 349,342
Deferred Revenue	246,240	287,665
Accrued Payroll	19,974	0
Due to Regional Affiliate	0	9,635
<b>Total Liabilities</b>	<b>707,112</b>	<b>646,642</b>

**Net Assets:**

**Unrestricted:**

Designated by Board of Directors - for Regional Affiliates and Forums For Operating Reserve	573,346	588,217
Undesignated	2,200,000	0
<b>Total Unrestricted</b>	<b>1,170,343</b>	<b>3,009,663</b>
Temporarily Restricted	3,943,689	3,597,880
Permanently Restricted	0	0
<b>Total Net Assets</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 4,650,801</b>	<b>\$ 4,244,522</b>

See accountant's report and accompanying notes

**Storage Networking Industry Association  
Statements of Activities and Changes in Assets  
For the Years Ended November 30, 2004 and 2003**

	<u>2004</u>	<u>2003</u>
<b>Unrestricted Net Assets:</b>		
Support and Revenue:		
Memberships and forums	\$3,151,145	\$ 2,514,106
Storage networking world and other events	1,333,317	969,109
Technical center	681,710	813,793
Administrative Fees	198,815	123,508
CIFS conference	180,405	171,670
Other	106,371	34,677
Investment income	58,448	34,241
Total Unrestricted Revenues	<u>5,710,211</u>	<u>4,661,104</u>
<b>Expenses:</b>		
<b>Program Services:</b>		
Technical center	689,063	769,222
Data Management Forum	523,851	22 597
Interoperability lab	499,719	547 978
IP Storage Forum	391,730	167 993
Marketing committee	345,896	516 782
Europe forum	284,947	177,852
SMI Forum	308,881	113 433
SMI committee	304,009	261 222
Conference committee	274,865	254,416
Technical council	250,820	232,867
Education committee	144,757	147,605
End User Committee	110,552	83,185
Website Committee	106,894	103,878
CIFS conference	66,927	124,096
Storage Networking World	60,164	50,171
SMI forum	20,860	79,449
Website committee	103,878	162,483
End user committee	83,185	0
SSI forum	79,449	22,369
Supported solutions World	12,336	74,388
Other	10,597	50,225
Membership Committee	687	3,560
Europe Forum	0	284,947
DAFS Implementers Forum	0	8,081
Total Program Services	<u>4,122,608</u>	<u>\$ 3,896,095</u>

See accountant's report and accompanying notes

**Storage Networking Industry Association  
Statements of Activities and Changes in Net Assets  
For the Years Ended November 30, 2004 and 2003**

	2004	2003
<b>Unrestricted Net Assets (Continued):</b>		
<b>Expenses:</b>		
<b>Supporting Services:</b>		
<b>General and Administrative Expenses:</b>		
Contracted staff salaries and related expenses	\$ 738,379	\$ 399,612
Office Expense	232,808	196,642
Operations	120,667	313,731
Meetings	113,670	123,499
Board of Directors	36,270	23,406
<b>Total Supporting Services</b>	<b>1,241,794</b>	<b>1,056,890</b>
<b>Total Expenses</b>	<b>5,364,402</b>	<b>4,952,985</b>
<b>Changes in Unrestricted Net Assets</b>	<b>345,809</b>	<b>(291,881)</b>
<b>Changes in Temporarily Restricted Net Assets</b>	<b>0</b>	<b>0</b>
<b>Changes in Permanently Restricted Net Assets</b>	<b>0</b>	<b>0</b>
<b>Increase (Decrease) in Net Assets</b>	<b>345,809</b>	<b>(291,881)</b>
<b>Net Assets - Beginning</b>	<b>3,597,880</b>	<b>3,974,396</b>
<b>Transfer to Europe Forum</b>	<b>0</b>	<b>(84,635)</b>
<b>Net Assets - Ending</b>	<b>\$ 3,943,689</b>	<b>\$ 3,597,880</b>

See accountants' report and accompanying notes

**Storage Networking Industry Association  
Statements of Cash Flows  
For the Years Ended November 30, 2004 and 2003**

	<b>2004</b>	<b>2003</b>
<b>Cash Flows from Operating Activities:</b>		
Increase (Decrease) in Net Assets	<b>\$ 345,809</b>	<b>\$ (291,881)</b>
<b>Adjustments to Reconcile Net Assets to Net Cash Provided by Operating Activities:</b>		
Depreciation and Amortization	29,061	10,124
Realized gain/loss on investments	262	0
Unrealized gain/loss on investments	42,193	0
Distribution to Regional Affiliate	0	(84,635)
Total Adjustments	<b>71,516</b>	<b>(74,511)</b>
<b>(Increase) Decrease in Operating Assets:</b>		
Accounts Receivable	(40,084)	2,815,407
Other Receivables	355,310	(129,128)
Accrued Revenue	(28,800)	0
Prepaid Expenses	2,918	(1,100)
<b>Increase (Decrease) in Operating Liabilities:</b>		
Accounts Payable	91,555	84,970
Accrued Liabilities	19,974	0
Deferred Revenue	(41,425)	(2,752,195)
Due to Regional Affiliate	(9,635)	9,635
Total adjustments	<b>349,813</b>	<b>27,589</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>767,138</b>	<b>(338,803)</b>
<b>Cash Flows from Investing Activities:</b>		
Cash Payments for the Purchase of Property and Equipment	(130,889)	(40,161)
Net Investment in the Evergreen Fund	(84,937)	(3,072,668)
<b>Net Cash Flows Used by Investing Activities</b>	<b>(215,826)</b>	<b>(3,112,829)</b>
<b>Cash Flows from Financing Activities</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>551,312</b>	<b>(3,451,632)</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>258,617</b>	<b>3,710,249</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 809,929</b>	<b>\$ 258,617</b>

**Supplemental Disclosures of Cash Flow Information:**

No payments were made for taxes or interest during the fiscal years ended November 30, 2004 or 2003.

Storage Networking Industry Association  
Notes to Financial Statements  
For the Years Ended November 30, 2004 and 2003

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization:**

Storage Networking Industry Association was incorporated on December 22, 1997 under the corporate laws of the State of California.

**Purpose and Operations:**

Storage Networking Industry Association (The Organization) is a United States of America based trade association engaged in the promotion, growth, and development of storage networking systems and technologies throughout the world. The Organization provides education, training, and market information to companies in the field of storage networking technologies as well as developing standards, specifications, and infrastructure. The Organization also acts as a referral and information network for such companies.

During the current fiscal year, the Organization entered into several regional affiliate agreements to promote and support on a worldwide basis all technical standards, specifications, and architecture adopted by the Storage Networking Industry Association.

**Basis of Accounting:**

The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. The Organization maintains its accounting records on a fiscal year commencing on December 1.

**Revenue:**

Revenues are derived primarily from annual membership fees, sponsors, special events, and trade shows. Membership fees are recognized over the period to which the dues relate. Funds from events and trade shows are recorded as they occur. Revenue from events is recorded at the net amount received from the entity coordinating that event. The Organization offers voting memberships to companies depending upon sales volume. Companies with an annual sales volume over five hundred million dollars are eligible for a large membership whereas companies with sales volume over ten million dollars are allowed to purchase a regular annual membership. Companies have the option of purchasing an initial emerging company annual membership at a discount but will revert to the regular or large membership dues the following year.

**Storage Networking Industry Association**  
**Notes to Financial Statements**  
**For the Years Ended November 30, 2004 and 2003**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued),**

**Cash and Cash Equivalents:**

For the purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with maturities of three months or less at acquisition to be cash equivalents.

**Allowance for Doubtful Accounts:**

The Organization provides an allowance for doubtful accounts based on management's assessment of the collectibility of existing specific accounts. Management considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

**Investments:**

Investments are composed of mutual funds investing primarily in US Government bonds and are carried at fair value.

**Depreciable Assets:**

The Organization owns various electronic equipment and a trade show booth which are located at their office in San Francisco, California. These assets are stated at cost and depreciated over the estimated useful lives of the assets computed on the accelerated method. Major items and betterments are capitalized; minor items and repairs are expensed as incurred.

**Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Donated Services:**

A portion of the Organization's functions and activities is conducted by unpaid volunteer officers and committees. The value of this contributed time is not reflected in the accompanying financial statements since the volunteer time does not meet the criteria for recognition under SFAS No. 116, Accounting for Contributions Received and Contributions Made.

**NOTE B - INCOME TAXES**

The Organization is exempt from Federal Income Tax under Internal Revenue Code Section 501 (c)(6) and from California State Tax under Revenue and Taxation Code Section 23701 (e). The Organization complies with other Internal Revenue reporting requirements regarding contributions received, payroll transactions, and payments to independent contractors.

**Storage Networking Industry Association**  
**Notes to Financial Statements**  
**For the Years Ended November 30, 2004 and 2003**

**NOTE B - INCOME TAXES**

The Organization is exempt from Federal Income Tax under Internal Revenue Code Section 501 (c)(6) and from California State Tax under Revenue and Taxation Code Section 23701 (e). The Organization complies with other Internal Revenue reporting requirements regarding contributions received, payroll transactions, and payments to independent contractors.

**NOTE C - UNINSURED CASH BALANCES**

The Organization maintains cash balances at financial institutions located in the states of California and Indiana. Accounts at these institutions are secured by the Federal Deposit Insurance Corporation to a maximum of \$100,000. Uninsured balances were approximately \$761,100 at November 30, 2004 and \$97,300 at November 30, 2003.

**NOTE D - INVESTMENTS**

Investments are composed of mutual funds invested primarily in US Government bonds. These investments are unrestricted and have a cost of \$3,189,402 and \$3,104,726, and a fair value of \$3,115,150 and \$3,072,668 as of November 30, 2004 and 2003, respectively.

The following summarizes the investment return and its classification in the statement of activities for the years ended November 30, 2004 and 2003:

	2004	2003
<b>Interest and dividends</b>	<b>\$100,903</b>	<b>\$70,955</b>
<b>Unrealized losses</b>	<b>(42,193)</b>	<b>(32,043)</b>
<b>Realized losses</b>	<b>(262)</b>	<b>(4,671)</b>
<b>Total investment return</b>	<b>\$ 58,448</b>	<b>\$34,241</b>

**NOTE E - FAIR VALUE OF FINANCIAL INSTRUMENTS**

Statement of Financial Accounting Standards No. 107 requires disclosures about the fair value for all financial instruments, whether or not recognized, for financial statement purposes. Disclosures about fair value of financial instruments are based on pertinent information available to management as November 30, 2004 and 2003. Accordingly, the estimates presented in these statements are not necessarily indicative of the amounts that could be realized on disposition of the financial instruments. Management has estimated the fair values of cash, investments, receivables, accounts payable, and deferred revenue to be approximately their respective carrying values reported on these statements because of their short maturities.

**Storage Networking Industry Association  
Notes to Financial Statements  
For the Years Ended November 30, 2003 and 2002**

**NOTE F - DEFERRED REVENUE**

The Organization offers annual voting and non-voting memberships to companies and individuals. The membership term begins upon the invoice date and continues until the fiscal year end. Income from membership dues is recognized over the period to which the dues relate. The portion that covers the period subsequent to the end of the Organization's fiscal year is recorded as deferred revenue on the Statement of Financial Position.

**NOTE G - OPERATING LEASES**

On January 1, 2004, the Organization entered into a five-year operating lease expiring on December 31, 2008 for its new administrative offices located in San Francisco, California. The initial annual base rent on the premises is \$37,335, payable in monthly installments of \$3,111.25 each. The base rent increases by approximately \$983 each year during the term of the lease. In addition to the base rent, the Organization pays as additional rent its share of the annual operating expenses, insurance expenses, utility expenses and tax expenses that are in excess of the total of those expenses for the base year. The base year is 2004.

The Organization leases a facility and various personal property located in Colorado Springs, Colorado for use as a technical center. The operating lease, which has an initial term of six years and expires on January 31, 2007, requires annual payments of \$35,000 payable on February 1 st. On January 1, 2004, the Organization also entered into a month to month operating lease for additional storage space at \$125 per month; and a thirty-six month operating lease for a copier, payable in monthly installments of approximately \$314.

At November 30, 2004, the minimum rental payments due under these leases are as follows:

**Year ending November 30,**

<b>2005 \$</b>	<b>77,086</b>
<b>2006</b>	<b>78,069</b>
<b>2007</b>	<b>40,598</b>
<b>2008</b>	<b>41,267</b>
<b>2009</b>	<b>3,520</b>
<b>\$240,</b>	<b>540</b>

The total rental expense was \$59,843 and \$65,373 for the years ended November 30, 2004 and 2003, respectively.

**Storage Networking Industry Association**  
**Notes to Financial Statements**  
**For the Years Ended November 30, 2003 and 2002**

**NOTE H - MEMBERSHIP AND FORUM REVENUE**

Membership and forum revenue for the year ended November 30, 2003 is comprised as follows:

	2004	2003
Association memberships	\$1,466,925	\$1,566,653
Data management forum	566,955	26,664
SMI forum	495,815	413,950
Interoperability committee	285,	200 0
IP storage forum	252,750	131,249
Supported solutions forum	42,500	107,916
SSI forum	35,000	43,750
Fiber channel forum	6,000	0
Europe forum	0	199,549
DAFS implementers forum	0	24,375
Total	<b>\$3,151,145</b>	<b>\$2,514,106</b>

Comparative information for the previous year has not been presented because transactions were not maintained at the same level of detail.

**NOTE I - PROPERTY AND EQUIPMENT**

Property and equipment consists of the following:

	2004	2003
Machinery and equipment	\$179,467	\$54,101
Office furniture	5,522	0
	<u>184,989</u>	<u>54,101</u>
Accumulated depreciation	47,774	18,714
	<u>\$137,215</u>	<u>\$35,387</u>

Depreciation expense totaled \$29,061 and \$10,124 at November 30, 2004 and 2003.

**NOTE J - RECLASSIFICATIONS**

Certain amounts for the year ended November 30, 2003 have been reclassified to conform with the November 30, 2004 presentation. These reclassifications have no effect on the increase or decrease in net assets.

**Channel: Small NV**

GlassHouse Technologies, Inc.  
Institute for Software Advancement  
Micro-Data Systems  
RAID Incorporated  
ProAct Data systems AG

**Channel: Small Voting**

IMS Systems, Inc.

**Channel: Medium Voting**

Infostream Technologies

**Customer Company**

eCollege  
First American CREDCO  
Hewitt Associates  
ISC Group, LLC  
Lockheed Martin  
Builder Depot, Inc.  
Configure Soft  
Hudson's Bay Company  
Nielsen Media Group  
SPRINT  
The Hill School  
WBEM Solutions

**Vendor Large Voting**

Brocade Communications  
Cisco Systems  
Computer Associates  
Dell Computer Corporation  
EMC Corporation  
Hewlett-Packard  
Hitachi Data Systems  
IBM Corporation  
Intel Corporation  
Microsoft Corporation  
Quantum Corporation  
Seagate Technology  
Storage Technology  
Corporation(StorageTek)  
Sun Microsystems  
VERITAS Software

**Vendor Large NV**

AT&T  
Hitachi GST  
Lucent Technologies  
Oracle

**Vendor Medium Voting**

Adaptec Inc.  
ADIC  
AMCC (formerly JN1)  
American Megatrends Inc.  
APPIQ  
Atempo  
ATTO Technology Inc.  
BakBone Software  
Citek Solutions  
CommVault Systems  
Computer Network Technology  
Crossroads Systems Inc.  
Dot Hill Systems Corp  
Emulex Corporation  
Engenio (formerly LSI Logic)  
FalconStor, Inc.  
McDATA  
Network Appliance  
Nth Generation Computing, Inc.  
PANASAS, Inc.  
Qlogic  
SANZ  
SGI  
Syncsort Incorporated  
Vitesse Semiconductor  
XIOtech Corporation  
Xyratex

**Vendor Medium NV**

Accusys  
Agilent  
Altera Corporation  
Aristos Logic Corporation  
BellSouth  
BlueArc Corporation  
Candera Inc.  
CIENA Corporation  
Ciprico, Inc.  
Computerworld  
Finisar  
Fujitsu Computer Products  
HCL Technologies  
Infotrend  
Invio Software  
Iomega Corporation  
iQstor Networks, Inc.  
I-Tech Corporation  
Maranti Networks  
NEC Corporation  
NeoScale Systems, Inc.  
NetScout Systems, Inc.  
Nippon Telegraph & Telephone Corp.  
Novell, Inc.

ONStor, Inc.  
Overland Storage  
Plasmon  
Qualstar Corporation  
Satyam Computer Services Limited  
Softek  
Sony  
Spectra Logic Corporation  
Storability, Inc.  
Tata Consultancy Services  
TeraCloud Corporation  
Texas Memory Systems  
Tokyo Electron Limited  
Unisys Corporation  
Windriver  
Xiran  
YottaYotta, Inc.

**Vendor Small Voting**

Arkivio, Inc.  
Crosswalk (formerly JRBM, Inc.)  
Cyrca Solutions Inc.  
DataCenter Technologies  
Exanet  
Mendocino Software  
Permatbit Inc.  
Revivio  
SANRAD  
Cloverleaf Communications  
CreekPath Systems  
EqualLogic, Inc.  
ETEC (European Training & Education Center)  
Hifn  
Intrinsa  
Knowledge Transfer  
LeftHand Networks  
MonoSphere, Inc.  
Neartek, Inc.  
Pillar Data Systems  
Rainfinity  
Red Hat (formerly Sistina)

**Vendor Small NV**

3PAR  
Aarohi Communications  
Acopia  
Alacritech  
ARIO Data Networks,  
Inc.Bridgeworks Ltd  
CaminoSoft Corporation  
COPAN Systems  
Decru, Inc.  
Eastman Kodak Company  
FMJO dba Infinity I/O

Incipient  
InterSAN  
iStor Networks, Inc.  
Ivivity  
Kasten Chase  
Kazeon Systems  
Luminex  
MaXXan Systems  
Nexsan  
Nirvana Storage  
Onaro  
SBE, Inc.  
Silverback Systems, Inc.  
Stonefly Networks, Inc.s  
Storage Engine, Inc.  
Troika Networks  
ViON Corporation  
Wasabi Systems  
Xtore  
Yosemite Technologies, Inc.  
Z-force

**Individuals****University Affiliates**

Cal Poly State University  
Carnegi Mellon University  
Center for Magnetic Recording  
Research at UCSD  
Cornell University  
Data Storage Institute  
Information storage Industry Center at UCSD  
John Hopkins University  
Lawrence Berkely National Labs  
Northwestern University  
Penn State University  
Regis University  
San Diego Supercomputer Center at UCSD  
Sandia National Labs  
Simon Frasier University  
Thunderbird University  
Tsinghua Univeristy  
Univ. of PA, Graduate School of Education  
Univeristy of California San Diego, Extension  
University of Chicago  
University of Colorado  
University of Miami  
University of Minnesota  
University of Nebraska Lincoln



**SNIA**

STORAGE NETWORKING INDUSTRY ASSOCIATION

500 Sansome Street, Suite 504  
San Francisco, CA 94111  
Tel 415.402.0006  
Fax 415.402.0009  
[www.snia.org](http://www.snia.org)  
[www.snia.org/smi](http://www.snia.org/smi)

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