

## AGREEMENT FOR SALES TAX AUDIT AND INFORMATION SERVICES

This Agreement is made and entered into as of the 17<sup>th</sup> day of SEPTEMBER, 1996 by and between the COUNTY OF EL DORADO, hereinafter called COUNTY, and HINDERLITER, DE LLAMAS AND ASSOCIATES a California Corporation, hereinafter called CONTRACTOR.

### I. RECITALS

WHEREAS, sales tax revenues can be increased through: a system of continuous monitoring, identification and correction of "point of sale" allocation errors and;

WHEREAS, an effective program of sales tax management will improve identification of sales tax opportunities as they relate to economic development and provide for more accurate sales tax forecasting; and

WHEREAS, County desires the combination of data entry, report preparation, and data analysis necessary to effectively manage the municipal sales tax base and recover revenues erroneously allocated to other jurisdictions and allocation pools; and

WHEREAS, Contractor has the programs, equipment and personnel required to deliver the sales tax services referenced herein;

THEREFORE, County and Contractor, for the consideration hereinafter described, mutually agree as follows:

## II. SERVICES

The Contractor shall perform the following services:

### A. Sales tax and economic analysis

1. Contractor shall establish a special data base that identifies the name, address and quarterly allocations of the major sales tax producers within the County for the most current and previous four quarters from the date of this agreement. Major sales tax producers are defined as those businesses meeting a quarterly revenue threshold determined by County. Since 100% of the business outlets registered with the Board of Equalization are tracked monthly, this major producers data base is designed to highlight the activities of major businesses. A second data base covering the same period will be established showing total sales tax receipts for each business category identified by the Board of Equalization. These data bases will be utilized to generate special reports to the County on: major sales tax producers by rank and category, analysis of sales tax activity by category, business district or redevelopment area specified by County, analysis of reporting aberrations, and per capita and outlet comparisons with state wide sales.
2. Contractor shall provide up-dated reports each quarter identifying changes in sales by major outlets and by category; area growth and decline comparisons; and current graphics, tables, and top 100 listings. Quarterly aberrations due to State audits, fund transfers, and receivables along with late or double payments will be identified.

3. Contractor will additionally provide an analysis for the County or its Redevelopment Agency to share with Chambers of Commerce and other economic development interest groups that analyze County's sales tax trends by major groups, and geographic areas without disclosing confidential information.
4. Contractor will provide annual reports for the Administrator and Board of Supervisors identifying historical growth comparisons with state, county, selected County averages and C.P.I. indices; top producer listings and make up and volatility of the economic base. Annual reconciliation worksheets to assist Finance Officers with budget forecasting will also be provided.
5. Contractor shall make available to County Staff the HdL DATA computer program and data base containing sellers permit information for all in-county business outlets registered with the Board of Equalization. In addition, contractor shall process for County the monthly registration and allocation files provided by the Board in magnetic media. Printouts of registration changes and dollars allocated by business name and number will be provided from these files on a monthly basis.

**B. Allocation Audit and Recovery**

1. Contractor shall conduct an initial and on-going sales tax audit in order to identify and correct "point-of-sale" distribution errors and thereby generate previously unrealized sales tax income for the County. Common errors that will be monitored and corrected include: transposition errors resulting in misallocations; erroneous consolidation of multiple outlets; misreporting of "point of sale" from the wrong location; delays in reporting new outlets; misidentifying transactions as a "use tax" rather than a "sales tax," and erroneous fund transfers and adjustments.

2. Contractor will initiate contacts with the appropriate sales management and accounting officials in companies that have businesses where a probability of error exists to verify whether current tax receipts accurately reflect the local sales activity. Such contacts will be conducted in a manner to encourage local business retention and expansion.
3. Contractor shall prepare and submit to the Board of Equalization all information necessary to correct any allocation errors that are identified and shall follow-up with the individual businesses and the State Board of Equalization to ensure that all back quarter payments due the County are recovered.
4. If during the course of its audit, Contractor finds businesses located in the County that are properly reporting sales tax but have the potential for modifying their operation to provide an even greater share to the County, Contractor will work with those businesses and the County to encourage such changes.

C. On Going Consultation

Contractor shall work with County and County Redevelopment Staff on questions related to tenant mix alternatives for maximum sales tax returns; advise County business license staff on utilization of reports to enhance business license collection efforts; provide sales tax projections on specific projects for redevelopment negotiation and County budget purposes; and provide sample reports, letters and programs to enhance the sales tax base through improved economic development efforts.

### III. CONFIDENTIALITY

Section 7056 of the State of California Revenue and Taxation code specifically limits the disclosure of confidential taxpayer information contained in the records of the State Board of Equalization. This section specifies the conditions under which a County may authorize persons other than County officers and employees to examine State Sales and Use Tax records.

The following conditions specified in Section 7056 (b), (1) of the State of California Revenue and Taxation Code are hereby made part of this contractual agreement.

- A. Contractor is authorized by this Agreement to examine sales or transactions and use tax records of the Board of Equalization provided to County pursuant to contract under the Bradley-Burns Uniform Sales and Use Tax Law.
- B. Contractor is required to disclose information contained in, or derived from, those sales or transactions and use tax records only to an officer or employee of the County who is authorized by resolution to examine the information.
- C. Contractor is prohibited from performing consulting services for a retailer, as defined in California Revenue & Tax Code Section 6015, during the term of this agreement.
- D. Contractor is prohibited from retaining the information contained in, or derived from those sales or transactions and use tax records, after this Agreement has expired. Information obtained by examination of board records shall be used only for purposes related to collection of local sales and use tax or for other governmental functions of the County as set forth by resolution adopted pursuant to Section 7056 (b) of the Revenue and Taxation Code. The resolution shall designate the Contractor as a person,

authorized to examine sales and use tax records and certify that this Agreement meets the requirements set forth above and in Section 7056 (b), (1) of the Revenue and Taxation Code.

#### IV. PROPRIETARY INFORMATION

In performing its duties under this contract, Contractor will produce reports, technical information and other compilations of data to County. These reports, technical information and compilations of data are derived by Contractor using methodologies, formulae, programs, techniques and other processes designed and developed by Contractor at a substantial expense. Contractor's reports, technical information, compilations of data, methodologies, formulae, programs, techniques and other processes designed and developed by Contractor shall be referred to as Proprietary Information. Contractor's Proprietary Information is not generally known by the entities with which Contractor competes.

Contractor desires to protect its Proprietary Information. Accordingly, County agrees that neither it nor any of its employees, agents, independent contractors or other persons or organizations over which it has control, will at any time during or after the term of the Agreement, directly or indirectly use any of Contractor's Proprietary Information for any purpose not associated with Contractor's activities. Further, County agrees that it nor any of its employees, agents, independent contractors or other persons or organizations over which it has control, will disseminate or disclose any of Contractor's Proprietary Information to any person or organization not connected with Contractor, without the express written consent of Contractor. The County also agrees that it will undertake all necessary and appropriate steps to maintain the proprietary nature of Contractor's Proprietary Information.

## V. CONSIDERATION

- A. Contractor shall establish the sales tax and audit data bases and shall provide the monthly and quarterly updates referenced above. The sales tax management information services shall be provided at no cost for one year. If the County continues this service after this year, the fee will be \$325.00 per month thereafter, invoiced quarterly (hereafter referred to as "monthly fee").
- B. Contractor shall be further paid 15% of all new Sales and/or Use tax revenue received by the County as a result of audit and recovery work performed by Contractor (hereafter referred to as "audit fees"). New sales and/or use tax revenue shall not include any amounts determined by County or Contractor to be increment attributable to causes other than Contractor's work pursuant to this agreement. In the event that Contractor is responsible for an increase in the tax reported by businesses already properly making tax payments to the County, it shall be Contractor's responsibility to separate and support the incremental amount attributable to its efforts prior to the application of the audit fee. Said audit fees will apply to state fund transfers received for back quarter reallocations and monies received in the first eight consecutive reporting quarters following completion of the audit by Contractor and confirmation of corrections by the State Board of Equalization. Contractor shall provide County with an itemized quarterly invoice showing all formula calculations and amounts due for audit fees.

Contractor shall obtain County approval prior to beginning the work of correcting tax reporting methodology or "point of sale" for specific businesses where said payment of the percentage fee will be expected. Said approval shall be accomplished by the County Administrator or his designated representative on the Sales Tax Audit Authorization form, a copy of which is attached as "Exhibit A." County shall pay audit fees upon Contractor's submittal of evidence of State Fund Transfers and payments to County from businesses identified in the audit and approved by the County.



- C. Above sum shall constitute full reimbursement to Contractor for all direct and indirect expenses incurred by Contractor in performing audits including the salaries of Contractor's employees, and travel expenses connected with contacting local and out-of-state businesses and Board of Equalization representatives.

## VI. COUNTY MATERIALS AND SUPPORT

County shall adopt a resolution in a form acceptable to the State Board of Equalization and in compliance with Section 7056 of the Revenue and Taxation Code, authorizing Contractor to examine the confidential sales tax records of County. County further agrees to provide any information or assistance that may readily be available such as business license records within the County and to provide Contractor with proper identification for contacting businesses. County further agrees to provide copies of the monthly allocation reports received for the most recent five quarters from the execution of this agreement and to continue to provide copies of future allocation reports on computer readable magnetic media until such time as all audit adjustments have been completed by the State Board of Equalization and percentage reimbursements due the Contractor have been paid.

## VII. TERMINATION

This Agreement may be terminated by either party by giving 30 days written notice to the other of such termination and specifying the effective date thereof. Upon the presentation of such notice, Contractor may continue to work through the date of termination. Upon termination as provided herein, Contractor shall be paid the value of all tax analysis and reporting work performed less payments previously made by County. In ascertaining the value of the work performed up to the date of termination, consideration shall be given to amounts due for any unpaid invoices, and to businesses identified by Contractor which make



tax payments after termination of this Agreement as a result of Contractor's work. After County receives said tax payments for such businesses, Contractor shall be paid the audit fees resulting from tax payments made by the business for back quarter reallocations and the first eight consecutive reporting quarters following completion of the audit by Contractor and confirmation of corrections by the State Board of Equalization. Compensation for any audit work previously authorized and satisfactorily performed shall be made at the times provided in the preceding section entitled "Consideration."

All documents, data, surveys and reports prepared by Contractor pursuant to this Agreement shall be considered the property of the County and upon payment for services performed by Contractor, such documents and other identified materials shall be delivered to County by Contractor.

#### VIII. INDEPENDENT CONTRACTOR

Contractor shall perform the services hereunder as an independent contractor and shall furnish such services in his own manner and method, and under no circumstances or conditions shall any agent, servant, or employee of Contractor be considered as an employee of County.

#### IX. NON-ASSIGNMENT

This Agreement is not assignable either in whole or in part by Contractor without the written consent of County.

#### X. ATTORNEY'S FEES

In the event a legal action is commenced to enforce any of the provisions of this Agreement, the prevailing party shall be entitled to recover its costs and reasonable attorney's fees.

XI. GOVERNING LAW

The laws of the State of California shall govern the rights, obligations, duties and liabilities of the parties to this Agreement and shall also govern the interpretation of this Agreement.

XII. INDEMNIFICATION

Contractor hereby agrees to, and shall hold County, its elective and appointive boards, officer, agents and employees, harmless from any liability for damage or claims for damage for personal injury, including death, as well as from claims for breach of confidentiality or property damage which may arise from Contractor's willful or negligent acts, errors or omissions or those of its employees or agents. Contractor agrees to and shall defend County and its elective and appointive boards, officers, agents and employees from any suits or actions at law or in equity for damages caused or alleged to have been caused, by reason of any of the aforesaid willful or negligent acts, errors or omissions.

County hereby agrees to, and shall hold Contractor, its officers, agents and employees, harmless from any liability for damage or claims for damage for personal injury, including death, as well as from claims for breach of confidentiality or property damage which may arise from County's negligent acts, errors or omissions under this Agreement. County agrees to and shall defend Contractor and its officers, agents and employees from any suits or actions at law or in equity for damage caused, or alleged to have been caused, by reason of any of the aforesaid negligent acts, errors or omissions.

**XIII. CONTRACT ADMINISTRATOR**

Auditor/Controller of El Dorado County shall serve as the Contract Administrator.

**XIV. NOTICE**

All notices required by this Agreement shall be given to County and Contractor in writing, by personal delivery or first class mail postage prepaid, addressed as follows:

County: Auditor/Controller  
County of El Dorado  
360 Fair Lane  
Placerville, CA 95667

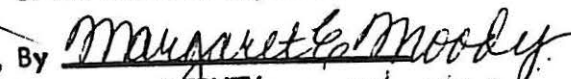
Contractor: HINDERLITER, DE LLAMAS, & ASSOCIATES  
1340 Valley Vista Drive, Suite 200  
Diamond Bar, CA 91765

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the date first above written by their respective officers duly authorized in that behalf.

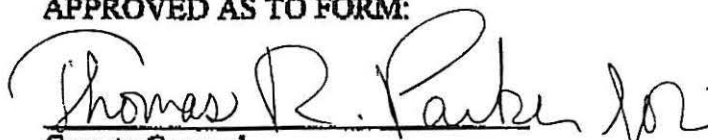
**COUNTY:****COUNTY OF EL DORADO**

ATTEST: DIXIE L. FOOTE, Clerk  
of the Board of Supervisors

  
Chairman **RAYMOND J. NUTTING**

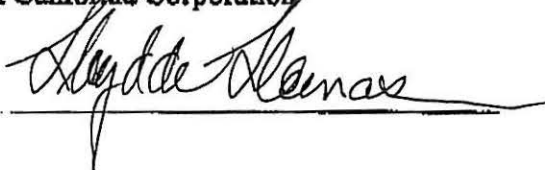
By   
Clerk of the Board **DEPUTY** 9/17/96

**APPROVED AS TO FORM:**

  
County Counsel

**CONTRACTOR:**

HINDERLITER, DE LLAMAS & ASSOCIATES  
A California Corporation



SAMPLE

SAMPLE

EXHIBIT A  
Sales Tax Audit  
Work Authorization No. \_\_\_\_\_

The following business or businesses, located in the County of \_\_\_\_\_, have been identified as having the potential for generating additional sales tax revenue to the County of \_\_\_\_\_. Contractor is hereby authorized to contact the given business(s) and the State Board of Equalization to verify the accuracy of the current reporting methodology and obtain the necessary documentation for the Board of Equalization, to modify allocation formulas, and to return previous misallocated revenue that may be due to County.

Contractor's compensation shall be 15% of the new sales and/or use tax revenue received by the County as a result of audit and recovery work performed by Contractor, as set forth in the Agreement between Contractor and County.

COUNTY OF \_\_\_\_\_

By: \_\_\_\_\_

Date \_\_\_\_\_

HINDERLITER, DE LLAMAS AND ASSOCIATES

By: \_\_\_\_\_

Date \_\_\_\_\_

# ORIGINAL

## AGREEMENT FOR SERVICES #1 AMENDMENT 1

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This Amendment 1 to that Agreement for Services #1, made and entered into by and between the County of El Dorado, a political subdivision of the State of California (hereinafter referred to as "County") and Hinderliter, DeLlamas and Associates, a California Corporation, duly qualified to conduct business in the State of California, whose principal place of business is 120 S. State College Blvd, Suite 200 Brea, CA 92821; (hereinafter referred to as "Contractor");

### RECITALS

**WHEREAS**, Contractor has been engaged by County to provide sales tax analysis and recovery, in accordance with Agreement for Services #1, dated the 17<sup>th</sup> day of September, 1996, incorporated herein and made by reference a part hereof; and

**NOW THEREFORE**, the parties do hereby agree that Agreement for Services #1 shall be amended a first time as follows:

ARTICLE I Scope of Services, ARTICLE III Confidentiality, and ARTICLE V Consideration are hereby amended as follows:

#### ARTICLE I

**Scope of Services:** CONTRACTOR shall perform the following services (collectively, the "Services"):

##### A. SALES TAX AND ECONOMIC ANALYSIS SERVICES

1. CONTRACTOR shall establish a special database that identifies the name, address and quarterly allocations of all sales tax producers within the COUNTY for the most current and all quarters back to fiscal year 1995-1996 if the COUNTY has prior historical sales tax data available on computer readable magnetic media. This database will be utilized to generate special reports to the COUNTY on: major sales tax producers by rank and category, sales tax activity by categories, or business districts, identification of reporting aberrations, and per capita and outlet comparisons with regional and statewide sales.
2. CONTRACTOR shall provide updated reports following each calendar quarter identifying changes in sales by individual businesses, business groups and categories and by geographic area. These reports may include, without limitation, quarterly aberrations due to State audits, fund transfers, and receivables along with late or double payments, and quarterly reconciliation

worksheets to assist with budget forecasting. CONTRACTOR shall meet quarterly with COUNTY.

3. CONTRACTOR shall additionally provide following each calendar quarter a summary analysis for the COUNTY to share with the public that analyze COUNTY'S sales tax trends by major groups, and geographic areas without disclosing confidential information.
4. CONTRACTOR shall make available to COUNTY staff CONTRACTOR's web-based sales tax computer software program containing sellers permit and quarterly allocation information for all in-County business outlets registered with the Department of Tax and Fee Administration and updated quarterly. This software shall allow COUNTY staff to search businesses by street address, account number, business name, business type and keyword, arrange data by geographic area, and print out a variety of reports.

**B. ALLOCATION AUDIT AND RECOVERY SERVICES**

1. CONTRACTOR shall conduct initial and on-going sales, use and transactions tax audits to identify and correct distribution and allocation errors, and to proactively affect favorable registration, reporting or formula changes thereby generating previously unrealized sales, use and transactions tax income for the COUNTY and/or recovering misallocated tax from previously properly registered taxpayers. Common errors that will be monitored and corrected include, but are not limited to: transposition errors resulting in misallocations; erroneous consolidation of multiple outlets; formula errors, misreporting of "point of sale" to the wrong location; delays in reporting new outlets; misallocating use tax payments to the allocation pools or wrong jurisdiction; and erroneous fund transfers and adjustments.
2. CONTRACTOR shall initiate contacts with state agencies, and sales management and accounting officials in companies that have businesses where a probability of error exists to verify whether current tax receipts accurately reflect the local sales activity. Such contacts will be conducted in a professional and courteous manner.
3. CONTRACTOR shall (i) prepare and submit to the Department of Tax and Fee Administration information for the purpose of correcting allocation errors that are identified and (ii) follow-up with individual businesses and the California Department of Tax and Fee Administration to promote recovery by the COUNTY of back or prospective quarterly payments that may be owing.
4. If during the course of its audit, CONTRACTOR finds businesses located in the

COUNTY that are properly reporting sales and use tax but have the potential for modifying their operation to provide an even greater share to the COUNTY, CONTRACTOR may so advise COUNTY and work with those businesses and the COUNTY to encourage such changes.

C. CONSULTING AND OTHER OPTIONAL SERVICES

CONTRACTOR may, from time to time in its sole discretion, consult with COUNTY staff, including without limitation, regarding (i) technical questions and other issues related to sales, use and transactions tax; (ii) utilization of reports to enhance business license collection efforts; and (iii) sales tax projections for proposed annexations, economic development projects and budget planning. In addition to the foregoing optional consulting services, CONTRACTOR may, from time to time in its sole discretion, perform other optional Services, including without limitation, negotiating/review of tax sharing agreements, establishing purchasing corporations, and meeting with taxpayers to encourage self-assessment of use tax.

**ARTICLE III**

**Confidentiality:** A. Section 7056 of the State of California Revenue and Taxation Code specifically limits the disclosure of confidential taxpayer information contained in the records of the California Department of Tax and Fee Administration. Section 7056 specifies the conditions under which a COUNTY may authorize persons other than COUNTY officers and employees to examine State Sales and Use Tax records.

B. The following conditions specified in Section 7056-(b), (1) of the State of California Revenue and Taxation Code are hereby made part of this Agreement:

1. CONTRACTOR is authorized by this Agreement to examine sales, use or transactions and use tax records of the Department of Tax and Fee Administration provided to COUNTY pursuant to contract under the Bradley-Burns Uniform Sales and Use Tax Law Revenue and Taxation Code section 7200 et.seq.
2. CONTRACTOR is required to disclose information contained in, or derived from, those sales, use or transactions and use tax records only to an officer or employee of the COUNTY who is authorized by resolution to examine the information.



3. CONTRACTOR is prohibited from performing consulting services for a retailer, as defined in California Revenue & Taxation Code Section 6015, during the term of this Agreement.
4. CONTRACTOR is prohibited from retaining the information contained in, or derived from those sales, use or transactions and use tax records, after this Agreement has expired. Information obtained by examination of Department of Tax and Fee Administration records shall be used only for purposes related to collection of local sales and use tax or for other governmental functions of the COUNTY as set forth by resolution adopted pursuant to Section 7056 (b) of the Revenue and Taxation Code. The resolution shall designate the CONTRACTOR as a person authorized to examine sales and use tax records and certify that this Agreement meets the requirements set forth above and in Section 7056 (b), (1) of the Revenue and Taxation Code.

## ARTICLE V

**Compensation:** A. CONTRACTOR shall provide the sales tax and economic analysis Services described above for a fee of **\$550** per month, commencing with the month of the Effective Date (hereafter referred to as “monthly fee”). The monthly fee shall be invoiced quarterly in arrears and shall be paid by COUNTY no later than 30 days after the invoice date. The monthly fee shall increase annually following the month of the Effective Date by the percentage increase in the “CPI” for the preceding twelve-month period. In no event shall the monthly fee be reduced by this calculation. For purposes of this Agreement, the “CPI” shall mean the Consumer Price Index - All Urban Consumers for the surrounding statistical metropolitan area nearest COUNTY, All Items (1982-84 = 100), as published by the U.S. Department of Labor, Bureau of Labor Statistics, or, if such index should cease to be published, any reasonably comparable index selected by CONTRACTOR.

B. CONTRACTOR shall be further paid **15%** of all new and recovered sales, use and transactions tax revenue received by the COUNTY as a result, in whole or in part, of the allocation audit and recovery services described in Article I-B above (hereafter referred to as “audit fee”), including without limitation, any reimbursement or other payment from any state fund and any point of sale misallocations.

1. The audit fee shall be paid even if COUNTY assists, works in parallel with, and/or incurs attorneys’ fees or other costs or expenses in connection with any of the relevant Services. Among other things, the audit fee applies to state fund

transfers received for back quarter reallocations and monies received in the first eight consecutive reporting quarters following completion of the allocation audit by CONTRACTOR and confirmation of corrections by the California Department of Tax and Fee Administration. COUNTY shall pay audit fees upon CONTRACTOR'S submittal of evidence of CONTRACTOR'S work in support of recovery of subject revenue, including, without limitation, copies of BOE 549-S petition forms of any other correspondence between CONTRACTOR and the Department of Tax and Fee Administration or the taxpayer.

2. For any increase in the tax reported by businesses already properly making tax payments to COUNTY, it shall be CONTRACTOR's responsibility to support in its invoices the audit fee attributable, in whole or in part, to CONTRACTOR's Services.

C. CONTRACTOR shall invoice COUNTY for any consulting and other optional Services rendered to COUNTY in accordance with Article I-C above based on the following hourly rates on a monthly or a quarterly basis, at CONTRACTOR's option. All such invoices shall be payable by COUNTY no later than 30 days following the invoice date. COUNTY shall not be invoiced for any consulting Services totaling less than an hour in any month. The hourly rates in effect as of the Effective Date are as follows:

Principal	\$325 per hour
Programmer	\$295 per hour
Senior Analyst	\$245 per hour
Analyst	\$195 per hour

CONTRACTOR may change such hourly rates from time to time upon not less than 30 days' prior written notice to COUNTY.

Per the original contract, Section V.B., Contractor shall obtain County approval prior to performing work outside of the services covered by the monthly fee. Said approval shall be accomplished by the Contract Administrator or his designated representative on the Work Authorization form, also known as "Exhibit A" of the original contract.

D. Any invoices not paid in accordance with the Thirty (30) day payment terms, shall



accrue monthly interest at a rate equivalent to ten percent (10%) per annum until paid.

E. CONTRACTOR unilaterally retains the right to divide any recovery bills in excess of \$25,000 over a one (1) year period (Four (4) quarterly billings).



F. CONTRACTOR shall provide COUNTY with an itemized quarterly invoice showing all formula calculations and amounts due for the audit fee (including, without limitation, a detailed listing of any corrected misallocations), which shall be paid by COUNTY no later than 30 days following the invoice date.

Except as herein amended, all other parts and sections of that Agreement #1 shall remain unchanged and in full force and effect.

**Requesting Contract Administrator Concurrence:**

By:  Dated: 4/3/20  
 Joe Harn  
Auditor-Controller

**Requesting Department Head Concurrence:**

By:  Dated: 4/3/20  
 Joe Harn  
Auditor-Controller

IN WITNESS WHEREOF, the parties hereto have executed this first Amendment to that Agreement for Services #1 on the dates indicated below.

-- COUNTY OF EL DORADO --

By: \_\_\_\_\_ Dated: \_\_\_\_\_  
Purchasing Agent  
Chief Administrative Office  
"County"

OR  
-- COUNTY OF EL DORADO --

Dated: 5/5/20

By: B. K. Venkapp  
Chair  
Board of Supervisors  
"County"

ATTEST:  
Kim Dawson  
Clerk of the Board of Supervisors

By: Jakaha Smith  
Deputy Clerk

Dated: 5/5/20

-- CONTRACTOR --

Hinderliter, DeLlamas & Associates, Inc.  
(A California CORPORATION)

By: Andrew Nickerson  
Andrew Nickerson  
President  
"Contractor"

Dated: 4/7/20

By: Richard Park  
Richard Park  
Chief Financial Officer  
"Contractor"

Dated: 4/6/20