

RESOLUTION NO. R-2012-221

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLYWOOD, FLORIDA, AUTHORIZING THE APPROPRIATE CITY OFFICIALS TO RENEW THE AGREEMENT BETWEEN THE CITY AND MCGLADREY LLP FOR AN ADDITIONAL TWO (2) YEAR TERM TO PROVIDE FINANCIAL AUDITING SERVICES IN AN ESTIMATED TOTAL AMOUNT OF \$552,500.00.

WHEREAS, the Financial Services Department desires to renew a contract with McGladrey LLP (formerly McGladrey & Pullen, LLP), a certified public accounting firm, to audit the City's financial statements for the fiscal years ending September 30, 2012 through 2013; and

WHEREAS, pursuant to Resolution R-2009-202, the City Commission authorized the execution of the agreement between the City and McGladrey LLP for the purpose of auditing and reviewing the financial records of the City for the fiscal years ended September 30, 2009 through 2011; and

WHEREAS, the agreement between the City and McGladrey LLP was amended by Resolution R-2009-376 to include a 2 year audit of the CRA districts (Beach CRA and Downtown CRA) covering fiscal years 2008 and 2009, and separate CRA audits to be conducted for fiscal years 2010 and 2011, and:

WHEREAS, Resolution R-2009-202 provided for an option to renew for two (2) additional two (2) year periods at the option of the City Commission, and:

WHEREAS, the professional services provided by McGladrey LLP to the City during the first three years of this contract have met or exceeded the City's expectations, and

WHEREAS, the Director of Financial Services recommends that the agreement between the City and McGladrey LLP, be renewed for an additional two (2) year term for an estimated total amount of \$552,500.00 ; and

WHEREAS, funding for this agreement has been partially provided in the fiscal year 2012 audit services accounts appropriated in several City and CRA funds, with the balance subject to appropriation in subsequent years' budgets;

RESOLUTION AUTHORIZING RENEWAL THE AGREEMENT BETWEEN THE CITY AND MCGLADREY LLP FOR AN ADDITIONAL TWO (2) YEAR TERM TO PROVIDE FINANCIAL AUDITING SERVICES

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLYWOOD, FLORIDA:

Section 1: That it hereby authorizes the appropriate City officials to renew the agreement between the City of Hollywood, Florida and McGladrey LLP dated August 3, 2009, as amended December 16, 2009, for an additional two (2) year period, together with such non-material changes as may be acceptable to the City Manager and approved as to form and legality by the City Attorney.

Section 2: That this resolution shall be in full force and effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 18 day of July, 2012.



PETER BOBER, MAYOR

ATTEST:



PATRICIA A. CERNY, MMC, CITY CLERK

APPROVED AS TO FORM AND LEGALITY

For the use and reliance of the
City of Hollywood, Florida, only.



JEFFREY P. SHEFFEL, CITY ATTORNEY

CONTRACT FOR CONSULTING/PROFESSIONAL SERVICES

This Contract is made as of the 3rd day of August 2009, by and between City of Hollywood, a Municipal Corporation of the State of Florida, hereinafter the CITY, and McGladrey & Pullen, LLP a partnership authorized to do business in the State of Florida, whose principal office is located in Ft. Lauderdale, Florida, hereinafter referred to as the AUDITORS whose Federal I.D. number is 42-0714325.

WHEREAS, City of Hollywood is required to submit its books and records for an annual audit by an external auditor; and

WHEREAS, RFP 4156-09-JE was opened on April 16, 2009, in accordance with Section 38.42, City of Hollywood Code of Ordinances; and

WHEREAS, the Audit Committee voted unanimously to recommend award of the auditing contract to McGladrey & Pullen, LLP; and

WHEREAS, based on a recommendation of the Audit Committee, the City of Hollywood desires to employ an external auditor to conduct financial audit services; and

WHEREAS, the City Commission pursuant to Resolution No. R-2009-202 authorized the hiring of McGladrey & Pullen, LLP to provide the external auditing services for the City;

NOW, THEREFORE, in consideration of the mutual promises herein, the CITY and the AUDITORS agree as follows:

ARTICLE 1 - SERVICES/CONSULTANT AND CITY REPRESENTATIVES

The AUDITORS' responsibility under this Contract is to provide professional/consultation services in the area of auditing financial statements as more specifically set forth in the Scope of Services detailed in Exhibit "A," McGladrey & Pullen, LLP proposal, as well as in RFP #4156-09-JE detailed in Exhibit "B" which are incorporated herein in their entirety

The AUDITORS' Representative shall be: Robert Feldmann, Partner
(954) 462-6300

The CITY'S Representative shall be: Carlos Garcia, Financial Services Director
(954) 921-3231

ARTICLE 2 - SCHEDULE

The AUDITORS shall commence external auditing services on August 1, 2009 and shall complete all external auditing services by July 31, 2012. Reports and other items shall be delivered or completed in accordance with the detailed schedule set forth in Exhibit "A" which is incorporated herein in its entirety.

ARTICLE 3 - PAYMENTS TO AUDITORS

- A. The total amount to be paid by the CITY under this Contract for all services and also including any approved subcontracts shall not exceed a total amount of Seven hundred and eleven thousand dollars (\$711,000). The AUDITORS' shall notify the City's Representative in writing when 90% of the "not to exceed amount" has been reached. The AUDITORS will bill the CITY on a monthly basis, or as otherwise provided, at the amounts set forth in Exhibit "A" for services rendered toward the completion of the Scope of Work. Where incremental billings for partially completed items are permitted, the total billings shall not exceed the estimated percentage of completion as of the billing date.
- B. Invoices received by the CITY from the AUDITORS pursuant to this Contract will be reviewed and approved in writing by the CITY'S Representative, indicating that services have been rendered in conformity with the Contract, and then will be sent to the CITY'S Financial Services Department for payment. All invoices shall contain a detailed breakdown of the services provided for which payment is being requested. Invoices shall be paid within thirty (30) days following the CITY Representative's approval. In addition to detailed invoices, upon request of the CITY'S Representative or the City Manager, AUDITORS will provide CITY with detailed periodic Status Reports on the project.
- C. Final Invoice: In order for both parties herein to close their books and records, the AUDITORS will clearly state "final invoice" on the AUDITORS' final/last billing to the CITY. This final invoice shall also certify that all services provided by AUDITORS have been properly performed and all charges and costs have been invoiced to the CITY. Because this account will thereupon be closed, any and other further charges not properly included on this final invoice are waived by the AUDITOR.

ARTICLE 4 - TRUTH-IN-NEGOTIATION CERTIFICATE

Signature of this Contract by the AUDITOR shall also act as the execution of a truth in negotiation certificate certifying that the wage rates, overhead charges, and other costs used to determine the compensation provided for this Contract are accurate, complete and current as of the date of the Contract.

ARTICLE 5 - TERMINATION

This Contract may be canceled by the AUDITORS upon thirty (30) days prior written notice to the CITY'S Representative in the event of substantial failure by the CITY to perform in accordance with the terms of this Contract through no fault of the AUDITORS.

It may also be terminated, in whole or in part, by the CITY, with or without cause, immediately upon written notice from the CITY'S Representative or the City Manager to the AUDITORS. Unless the AUDITORS are in breach of its Contract, the AUDITORS shall be paid for services rendered to the CITY'S satisfaction through the date of termination. After receipt of a Termination Notice and except as otherwise directed by the CITY the AUDITORS shall:

- A. Stop work on the date and to the extent specified.
- B. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
- C. Transfer all work in process, completed work, and other materials related to the terminated work to the CITY subject to the provisions of Article 17 related to AUDITORS working papers.
- D. Continue and complete all parts of the work that have not been terminated.

ARTICLE 6 - PERSONNEL

The AUDITORS are, and shall be, in the performance of all work services and activities under this Contract, an Independent Contractor, and not an employee, agent, or servant of the CITY. All persons engaged in any of the work or services performed pursuant to this Contract shall at all times, and in all places, be subject to the AUDITORS' sole direction, supervision, and control. The AUDITORS shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the AUDITORS relationship and the relationship of its employees to the CITY shall be that of an Independent Contractor and not as employees or agents of the CITY.

The AUDITORS represent that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the CITY, nor shall such personnel be entitled to any benefits of the CITY including, but not limited to, pension, health and workers' compensation benefits.

All of the services required hereunder shall be performed by the AUDITORS or under its supervision, and all personnel engaged in performing the services shall be fully qualified and, if required, authorized or permitted under state and local law to perform such services.

Any changes or substitutions in the AUDITORS key personnel, as may be listed in Article 1, must be made known to the CITY'S Representative and written approval must be granted by the CITY'S Representative before said change or substitution can become effective.

The AUDITORS warrant that all services shall be performed by skilled and competent personnel consistent with applicable technical and professional standards in the field and as set forth in RFP #4156-09-JE.

ARTICLE 7 - SUBCONTRACTING

AUDITORS shall not subcontract any services or work to be provided to CITY without the prior written approval of the CITY'S Representative. The CITY reserves the right to accept the use of a subcontractor or to reject the selection of a particular subcontractor and to inspect all facilities of any subcontractors in order to make a determination as to the capability of the subcontractor to perform properly under this Contract. The CITY'S acceptance of a subcontractor shall not be unreasonably withheld. The AUDITOR is encouraged to seek minority and women business enterprises for participation in subcontracting opportunities.

ARTICLE 8 - FEDERAL AND STATE TAX

The CITY is exempt from payment of Florida State Sales and Use Taxes. The CITY will sign an exemption certificate submitted by the AUDITORS. The AUDITORS shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the CITY, nor are the AUDITORS authorized to use the CITY'S Tax Exemption Number in securing such materials.

The AUDITORS shall be responsible for payment of its own and its share of its employees' payroll, payroll taxes, and benefits with respect to this Contract.

ARTICLE 9 - AVAILABILITY OF FUNDS

The CITY'S performance and obligation to pay under this contract is contingent upon an annual appropriation for its purpose by the City Commission. The City Commission has appropriated sufficient funds in the FY 2009 Operating Budget for this contract.

ARTICLE 10 - INSURANCE REQUIREMENTS

The AUDITORS shall not commence work under this Contract until it has obtained all insurance required under this paragraph and such insurance has been approved by the Risk Manager of the CITY, nor shall the AUDITORS allow any Subcontractor to commence work on its sub-contract until all similar such insurance required of the Subcontractor has been obtained and approved.

CERTIFICATES OF INSURANCE, reflecting evidence of the required insurance, shall be filed with the Risk Manager prior to the commencement of the work. These Certificates shall contain a provision that coverage afforded under these policies will not be canceled until at least thirty (30) days prior written notice has been given to the CITY, except for the professional liability insurance policies which AUDITORS have acknowledged and documented are noncancellable. AUDITORS agree that in the event the professional liability insurance policies are about to be expired, AUDITORS shall provide CITY with at least thirty (30) days written notice that the policies are about to be expired. AUDITORS agree to provide CITY with CERTIFICATE or other documentation indicating that the professional liability insurance has been renewed prior to expiration of the previous policy. Policies shall be issued by companies authorized to do business under the laws of the State of Florida and shall have adequate Policyholders and Financial ratings in the latest ratings of A.M. Best and be part of the Florida Insurance Guarantee Association Act, for all policies except for professional liability insurance.

Insurance shall be in force until all work required to be performed under the terms of the Contract is satisfactorily completed as evidenced by the formal acceptance by the CITY. In the event the Insurance Certificate provided indicates that the insurance shall terminate and lapse during the period of this Contract, the AUDITORS shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed Certificate of Insurance as proof that equal and like coverage for the balance of the period of the Contract and extension thereunder is in effect. The AUDITORS shall not continue to work pursuant to this Contract unless all required insurance remains in full force and effect.

REQUIRED INSURANCE

1. Commercial General Liability

Commercial General Liability Insurance to cover liability for bodily injury and property damage. Exposures to be covered are: premises, operations, products/completed operations, and contractual. Coverage must be written on an occurrence basis, with no less than the following limits of liability:

A. Single Limit Bodily Injury & Property Damage

(1) Each Occurrence	\$300,000
(2) Annual Aggregate	600,000

B. Personal Injury

Annual Aggregate	\$300,000
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2. Comprehensive Automobile Liability

Comprehensive Automobile Liability for all vehicles used in the performance of this Contract:

A. Single Limit Bodily Injury & Property Damage

(1) Each Occurrence \$300,000

Coverage shall include owned, hired and non-owned vehicles.

The City of Hollywood must be named as an additional insured for the Automobile and Commercial General Liability coverage.

3. Professional Liability

Professional Liability with limits not less than \$1,000,000. If coverage is provided on a claims made basis then coverage must be continued for the duration of this Contract and for not less than one (1) year thereafter, or in lieu of continuation, provide an "extended reporting clause" for one (1) year.

4. Worker's Compensation Insurance

Workers' Compensation Insurance shall be maintained during the life of this Contract to comply with statutory limits for all employees, and in the case any work is sublet, the AUDITORS shall require any Subcontractors similarly to provide Workers' Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the AUDITORS. The AUDITORS and its Subcontractors shall maintain during the life of this Contract

Employer's Liability Insurance. The following must be maintained.

A. Workers' Compensation	Statutory
B. Employer's Liability	\$100,000 per accident

The CITY reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

ARTICLE 11 - INDEMNIFICATION

The AUDITORS shall protect, defend, reimburse, indemnify and hold harmless the CITY and the CITY'S officers, agents, and employees free and harmless from and against any and all claims, losses, penalties, damages, settlements, costs, charges, attorneys' or other professional fees, or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, or proceedings directly or indirectly arising out of or resulting from the mistakes or negligence, gross negligence, willful, and wanton acts and the performance of this Agreement by the AUDITORS, or their respective officers, employees, agents, servants, partners, or principals. The AUDITORS agree to investigate, respond, adjust, and provide a defense for any such claims, demands, and actions, at the AUDITORS' sole expense and agree to bear and remain liable for all such other costs and expenses relating thereto, even if such claim is groundless, false or fraudulent. Notwithstanding the foregoing, the AUDITORS' indemnity shall not extend to liability for damages to persons or property to the extent such damage was caused by the sole and/or gross negligence of the CITY. These provisions shall survive the expiration or earlier termination of this Contract. Nothing in this Contract shall be construed to affect in any way the CITY'S rights, privileges, and immunities under the doctrine of "sovereign immunity" and as set forth in Florida Statutes 768.28.

ARTICLE 12 - SUCCESSORS AND ASSIGNS

The CITY and the AUDITORS each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Contract and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Contract. Except as above, neither the CITY nor the AUDITORS shall assign, sublet, convey or transfer its interest in this Contract without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the CITY which may be a party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the CITY and the AUDITORS.

ARTICLE 13 - REMEDIES

This Contract shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Contract will be held in Broward County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

ARTICLE 14 - CONFLICT OF INTEREST

The AUDITORS represent that it has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required hereunder, as provided for in the Code of Ethics for Public Officers and Employees (Chapter 112, Part III, Florida Statutes). The AUDITORS further represent that no person having any interest shall be employed for said performance. The AUDITORS shall promptly notify the CITY'S representative, in writing, by certified mail, of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence or appear to influence the AUDITORS' judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the AUDITORS may undertake and request an opinion of the CITY as to whether the association, interest or circumstance would, in the opinion of the CITY, constitute a conflict of interest if entered into by the CONSULTANT. The CITY agrees to notify the AUDITORS of its opinion by certified mail within thirty (30) days of receipt of notice by the AUDITORS. If, in the opinion of the CITY, the prospective business association, interest or circumstance would not constitute a conflict of interest by the AUDITORS, the CITY shall so state in the notice and the AUDITORS shall, at its option, enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the CITY by the AUDITORS under the terms of this Contract.

ARTICLE 15 - EXCUSABLE DELAYS

The AUDITORS shall not be considered in default by reason of any failure in performance if such failure arises out of causes reasonably beyond the control of the AUDITORS or its subcontractors and without their fault or negligence. Such causes include, but are not limited to: acts of God; natural or public health emergencies; freight embargoes; and abnormally severe and unusual weather conditions.

Upon the AUDITORS' request, the CITY shall consider the facts and extent of any failure to perform the work and, if the AUDITORS' failure to perform was without it or its subcontractors fault or negligence, the Contract Schedule and/or any other affected provision of this Contract shall be revised accordingly; subject to the CITY'S rights to change, terminate, or stop any or all of the work at any time.

ARTICLE 16 - DEBT

The AUDITORS shall not pledge the CITY'S credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien or any form of indebtedness. The AUDITORS further warrant and represent that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Contract.

ARTICLE 17 - DISCLOSURE AND OWNERSHIP OF DOCUMENT

The AUDITORS shall deliver to the CITY'S Representative for approval and acceptance, and before being eligible for final payment of any amounts due, all documents and materials prepared by and for the CITY under this Contract.

All written and oral information not in the public domain or not previously known, and all information and data obtained, developed, or supplied by the CITY or at its expense will be kept confidential by the AUDITORS and will not be disclosed to any other party, directly or indirectly, without the CITY'S prior written consent unless required by a lawful order. All drawings, maps, sketches, programs, data base, reports and other data developed, or purchased, under this Contract for or at the CITY'S expense shall be and remain the CITY'S property and may be reproduced and reused at the discretion of the CITY. Notwithstanding the foregoing, AUDITORS working papers will remain AUDITORS' sole and exclusive property pursuant to Section 473.318, Florida Statutes. The CITY and the AUDITORS shall comply with the provisions of Chapter 119, Florida Statutes (Public Records Law).

All covenants, agreements, representations and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Contract and the consummation of the transactions contemplated hereby.

ARTICLE 18 - CONTINGENT FEES

The AUDITORS warrant that it has not employed or retained any company or person, other than a bona fide employee working solely for the AUDITOR to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the AUDITOR, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Contract. Violation of this Article shall constitute a forfeiture of this Contract by AUDITORS.

ARTICLE 19 - ACCESS AND AUDITS

The AUDITORS shall maintain adequate records to justify all charges, expenses, and costs incurred in estimating and performing the work for at least three (3) years after completion of this Contract. The CITY shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours, at the AUDITORS' place of business.

ARTICLE 20 - NONDISCRIMINATION

The AUDITORS warrant and represent that all of its employees are treated equally during employment without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, or sexual orientation.

ARTICLE 21 - ENFORCEMENT COSTS

If any legal action or other proceeding is brought for the enforcement of this Contract, or because of an alleged dispute, breach, default or misrepresentation in connection with any provisions of this Contract, the successful or prevailing party or parties shall be entitled to recover reasonable attorney's fees, court costs and all expenses (including taxes) even if not taxable as court costs (including, without limitation, all such fees, costs and expenses incident to appeals), incurred in that action or proceeding, in addition to any other relief to which such party or parties may be entitled.

ARTICLE 22 - AUTHORITY TO PRACTICE

The AUDITORS hereby represent and warrant that it has and will continue to maintain all licenses and approvals required to conduct its business, and that it will at all times conduct its business activities in a reputable manner. Proof of such licenses and approvals shall be submitted to the CITY'S representative upon request. The AUDITORS' hereby represent and warrant that its employees who are involved in this CONTRACT have and will continue to maintain all licenses etc. required by Federal, State and/or Local law.

ARTICLE 23 - SEVERABILITY

If any term or provision of this Contract, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, to remainder of this Contract, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of this Contract shall be deemed valid and enforceable to the extent permitted by law.

ARTICLE 24 - ENTIRETY OF CONTRACTUAL AGREEMENT

The CITY and the AUDITORS agree that this Contract together with the Engagement Letter, example attached as Exhibit "C", and other exhibits hereto, sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this Contract may be added to, modified, superseded or otherwise altered, except by written instrument executed by the parties hereto in accordance with Article 25 - Modification of Work. In the event of any conflict or inconsistency between this Contract and the provisions in the incorporated Exhibits, the terms of this Contract shall supersede and prevail over the terms in the Exhibits.

ARTICLE 25 - MODIFICATION OF SCOPE OF WORK

The CITY reserves the right to make changes in the Scope of Work, including alterations, reductions therein or additions thereto. Upon receipt by the AUDITORS of the CITY'S notification of a contemplated change, the AUDITORS shall, in writing: (1) provide a detailed estimate for the increase or decrease in cost due to the contemplated change, (2) notify the CITY of any estimated change in the completion date, and (3) advise the CITY if the contemplated change shall effect the AUDITORS ability to meet the completion dates or schedules of this Contract.

If the CITY so instructs in writing, the AUDITORS shall suspend work on that portion of the Scope of Work affected by a contemplated change, pending the CITY'S decision to proceed with the change.

If the CITY elects to make the change, the CITY shall initiate a Contract Amendment and the AUDITORS shall not commence work on any such change until such written amendment is signed by the AUDITORS and the City Manager, and if such amendment is in excess of \$25,000 it must also first be approved by the City Commission.

ARTICLE 26 - NOTICE

All notices required in this Contract shall be sent by certified mail, return receipt requested, and if sent to the CITY shall be mailed to:

Carlos Garcia
Financial Services Director
2600 Hollywood Blvd., Room 120
Hollywood, Florida 33020

WITH A COPY TO: City Attorney
2600 Hollywood Boulevard, Rm. 407
Hollywood, Florida 33020

and if sent to the AUDITORS shall be mailed to:

Robert R. Feldmann, Partner
McGladrey & Pullen, LLP
100 N.E. Third Ave., Suite 300
Ft. Lauderdale, Florida 33301

IN WITNESS WHEREOF, the parties hereto have set their hands and official seals the day and year first above written.

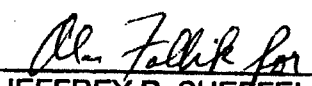
ATTEST


PATRICIA CERNY, MMC
CITY CLERK

CITY OF HOLLYWOOD, FLORIDA,
a municipal corporation
of the State of Florida

BY: 
PETER BOBER, MAYOR

APPROVED AS TO FORM & LEGALITY
for the use and reliance of the City of
Hollywood, Florida, only.


JEFFREY P. SHEFFEL
CITY ATTORNEY

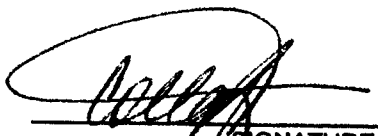
APPROVED BY:


CARLOS GARCIA
FINANCIAL SERVICES DIRECTOR

WITNESSES:


SIGNATURE

Print Name: Pamela L. Rodas


SIGNATURE

Print Name: Iris Collazo

McGLADREY & PULLEN, LLP

BY: 
SIGNATURE

Print Name: Robert R. Feldmann

Title: Partner