



OREGON WORKFORCE
PARTNERSHIP

**Request for Proposals
Professional Audit Services**

January 17, 2025

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I. INTRODUCTION

A. General Information

Oregon Workforce Partnership is soliciting proposals from qualified certified public accounting firms to provide audit and tax preparation services. The anticipated contract period for this engagement will be for the fiscal year ending June 30, 2025, with an option to extend for subsequent fiscal years. These audits are to be performed in accordance with Generally Accepted Auditing Standards; the standards set forth for financial audits in the Government Auditing Standards (2018) issued by the General Accounting Office (GAO); and the US Office of Management and Budget (OMB) 2 CFR 200 requirements.

There is no expressed or implied obligation for Oregon Workforce Partnership to reimburse firms for any expenses incurred in preparing proposals in response to this request.

To be considered, email your proposal to finance@oregonworkforcepartnership.org by 2:00 PM, on Friday, February 28, 2025. Submission of a proposal indicates acceptance by the respondent of the conditions contained in this Request for Proposals (RFP) unless clearly and specifically noted in the proposal submitted and confirmed in the agreement between Oregon Workforce Partnership and the firm selected. Oregon Workforce Partnership reserves the right to reject any or all proposals submitted.

Oregon Workforce Partnership will evaluate all proposals submitted and reserves the right to request additional information or clarification from responding firms, or to allow corrections of errors or omissions, when it may serve Oregon Workforce Partnership's best interest.

It is anticipated the preliminary selection of a firm will be completed by March 21, 2025. It is expected an agreement will be executed between the parties no later than April 30, 2025.

Oregon Workforce Partnership was established by the Local Workforce Investment Boards of the State of Oregon as a 501(c)(3) non-profit to promote collaboration and shared advocacy among the members. Oregon Workforce Partnership's Board of Directors is made up of the Executive Directors of the state's nine (9) Workforce Boards.

B. Term of Engagement

An initial one (1) year engagement is contemplated, with subsequent fiscal years subject to the annual review and recommendation of Oregon Workforce Partnership's Board of Directors, satisfactory negotiation of terms (including a price acceptable to both Oregon Workforce Partnership and the selected firm), and the annual availability of appropriations.

C. RFP Inquires

All inquiries related to the RFP are to be submitted electronically. Email inquiries should be identified on the e-mail as “Audit RFP Inquiry” and sent to: fiscal@oregonworkforcepartnership.org.

Written questions received after the RFP has been published and before 5:00 p.m., February 25, 2025, will be responded to within 72 hours by posting on the Oregon Workforce Partnership website at oregonworkforcepartnership.org. Questions received after February 25, 2024, will not be answered.

D. Required Submittals Checklist

For consideration, respondent shall return:

- Exhibit A - Mandatory Requirements of the Proposal
- Exhibit B - Technical Requirements of the Proposal
- Exhibit C - Unit Cost Consideration
- Exhibit D - Proposal Response Form

II. DESCRIPTION OF OREGON WORKFORCE PARTNERSHIP

A. Background Information

Oregon Workforce Partnership (OWP) is a non-profit 501(c)(3) organization established in 2006 by the Local Workforce Boards in the State of Oregon. The OWP Board of Directors is comprised of the Executive Directors of each of the nine Local Workforce Boards in Oregon. OWP brings together the combined strength of over 200 community leaders representing business, education, workforce, and elected officials from across Oregon to provide advocacy and support for workforce programs across the state. OWP provides networking and education opportunities for workforce development professionals and organizations through their annual Working Together conference and their Oregon Employment & Training Association (OETA) training curriculum.

OWP recently began submitting grant proposals seeking funding to support statewide workforce development programs. The success of these procurement efforts has expanded OWP’s work into federal grant administration and management. OWP currently has two federally funded grants totaling about \$5 million. It is anticipated that OWP’s federal spending will exceed the \$1 million single audit threshold for fiscal year 2024-2025. The organization has an Executive Director and a Fiscal Director, but no other staff, at this time. Both individuals have experience managing federal funds. The Fiscal Director has over 30 years of organizational financial management experience, including 16 years as the Finance Director of a Local Workforce Board.

B. Fund Structure

Oregon Workforce Partnership receives funding through annual dues paid by each of the Workforce Boards, net proceeds from the Working Together Conference, funding from the State of Oregon’s Office of Workforce Investments, net proceeds from (OETA) training programs and the two federally funded grants. The federally funded grants are a direct grant through the US Department of Labor, and a sub-recipient grant through the State of Oregon.

C. Budgetary Basis of Accounting

Oregon Workforce Partnership prepares its accounting records and budgets on a basis consistent with generally accepted accounting principles.

OWP prepares an Annual Budget based upon awarded competitive grants, expected annual dues and best estimates of the conference and training program revenues and expenses. The Budget may be periodically modified to reflect current funding information. A quarterly recap of the current budget status is presented to the OWP Board of Directors following the quarter-end close.

D. Federal and State Financial Assistance

During fiscal year 2024-2025, Oregon Workforce Partnership is receiving financial assistance through the following federal and state programs:

<u>Program</u>	<u>CFDA Number</u>
USDOL Reentry Employment Opportunities	17.270
State of Oregon Future Ready Programs (ARPA funded)	21.027
State of Oregon General Funds	N/A

OWP has determined that the U.S. Department of Labor will function as the cognizant agency in accordance with the provisions of regulations set forth in 2 CFR 200.

F. Magnitude of Finance Operations

Oregon Workforce Partnership fiscal operations are led by the Fiscal Director. Fund Accounting principles are utilized for accounting and financial tracking and reporting. OWP uses Abila MIP Fund Accounting software to maintain its general ledger, budget and accounts payable functions, and utilizes the accrual accounting method.

III. NATURE OF SERVICES REQUIRED

A. Scope of Audit

The auditor will express an opinion on the fairness of the presentation of OWP's general purpose financial statements, individual funds and component units, in conformity with generally accepted accounting principles, as outlined in **III.B.** below:

The auditor will provide OWP with financial and supplementary reports, as outlined in **III.C.** below:

1. The auditor shall audit all of the books, records, funds, and all other financial documents and information of OWP in order to express an opinion as to the statement of financial position, statement of activities, statement of functional expenses and statement of cash flows of the various funds and account groups of OWP in conformity with generally accepted accounting principles.
2. The audit shall be conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States and applicable provisions of 2 CFR 200.
3. At the close of the annual audit, the auditor shall conduct an exit interview with OWP management staff and provide a summary of any recommendations for improvement of procedures and practices or internal accounting control.
4. The auditor and OWP shall have a mutually agreed upon schedule of audit activities and timelines. OWP records will be available for preliminary work by September 15 each year.
5. The audit shall be completed by the auditing firm no later than January 15 each year, including notification of any required audit adjustments. Final auditor opinions, reports and findings shall be provided to OWP no later than February 1 each year.
6. The firm's partner and/or audit manager shall attend and present the audit report to the OWP Board of Directors each February.
7. The auditor shall have staff available to answer questions on fiscal matters that may come up during the course of the fiscal year.

B. Auditing Standards

To meet the requirements of this RFP, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified

Public Accountants, the standards for financial audits set forth in the Generally Accepted Auditing Standards; the standards set forth for financial audits in the Government Auditing Standards issued by the General Accounting Office (GAO); and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200.

C. Reports Required

Following the audit of the fiscal year's financial statements the auditor shall prepare and issue:

1. Financial statements with audit reports and supplemental information for OWP, as of and for the year ended June 30, 2025, and any subsequent years.
2. Report on internal accounting controls at the general purpose financial statement level and the federal assistance program level.
3. Report on compliance at the general purpose financial statement level and with laws and regulations relating to general and specific requirements of OWP major federal assistance programs in accordance with 2 CFR 200 and pronouncements of the U.S. Department of Labor, the Oregon Higher Education Coordinating Commission Office of Workforce Investments and other governmental institutions.
4. Form 990 Organization Exempt from Income Tax and Form CT-12 Annual Report – Charitable Organizations for filing with the Internal Revenue Service and the State of Oregon.
5. Letter to Management and the Board of Directors to communicate any weaknesses noted in the systems of internal accounting control, compliance with laws and regulations or in other financial management practices, and to provide any other meaningful related advice.
6. Report to the Board of Directors in accordance with U.S. Auditing Standards, including comments on the auditor's responsibility under generally accepted auditing standards, significant accounting policies, management judgments and accounting estimates, significant audit adjustments, and major issues discussed with management.
7. Provide periodic written notices interpreting accounting principles or regulatory pronouncements that may affect OWP financial statements.
8. Deliver appropriate presentations to OWP management and Board of Directors following the conclusion of the audit, discussing results of the audit, findings, recommendations and relevant performance trends.

D. Modifications to Original Scope of Work

The proposal shall contain provisions to the effect that in the event circumstances disclosed by the audit indicate that a more intensive and detailed examination is required in addition to that which would be sufficient under normal circumstances, the firm shall provide all pertinent facts relative to the extraordinary circumstances together with the firm's estimate of the additional services to OWP. Any fees relating to such extensions of examination procedures are to be considered as additional fees subject to negotiation and are not included within the scope of services to be performed under the original agreement.

Agreement to an extension of services is conditioned on the availability of funds and is subject to termination due to lack of funds or authorization. OWP will promptly provide the firm with notice of any funding or regulatory changes.

E. Working Paper Retention and Access

All working papers and reports must be retained at the auditor's expense for a minimum of six (6) years, unless the firm is notified in writing by Oregon Workforce Partnership that there is a need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Oregon Workforce Partnership
- U. S. Department of Labor
- U. S. General Accounting Office
- Oregon Higher Education Coordinating Commission, Office of Workforce Investment
- Parties designated by Federal or State governments or by Oregon Workforce Partnership as part of an audit quality review process.
- Auditors of other entities of which Oregon Workforce Partnership is a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

IV. PROPOSAL REQUIREMENTS

A. General Requirements

To be considered, the firm's proposal must be received by 2:00 PM, Friday, February 28, 2025.

Proposals shall be firm, and may not be modified or withdrawn, for a period of sixty (60) days after the RFP closing date.

B. Conflict of Interest

Respondent certifies, by submitting a proposal in response to this Requests for Proposal, that it is prohibited from accepting, directly or indirectly, rebate, gifts, money, service, promise of contract for future award or compensation from any person to whom any contract, service, or purchase order is awarded in which OWP is involved or interested.

C. Mandatory Requirements

The purpose of Exhibit A-Mandatory Requirements is to demonstrate the qualifications, competence, and capacity of the firm seeking to undertake an independent audit of Oregon Workforce Partnership, in conformity with the requirements of this RFP. The Mandatory Requirements should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP requirements.

D. Technical Proposal

Oregon Workforce Partnership will use Exhibit B-Technical Proposal to determine which respondents may best meet OWP's needs. Evaluation criteria are broken down into three (3) major categories: General, Personnel, and Services.

E. Cost Proposal

Exhibit C-Cost Proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The total maximum price is to contain all direct and indirect costs including all out-of-pocket expenses.

OWP will not be responsible for expenses incurred in preparing and submitting the Technical Proposal or the Cost Proposal. Such costs should not be included in the proposal.

1. Schedule of Rates:

The Cost Proposal includes a schedule detailing rates by partner, specialist, supervisor and staff levels; the hours anticipated for each; and the extended amounts, presented in the format provided in Exhibit C, to support the total maximum price.

2. Travel and Out of-pocket expenses

Out of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at rates no higher than those used by OWP for its employees. All expense reimbursements shall be included in the total maximum price submitted by the firm.

3. Contract Renewal Rates:

As the contract is renewed for each additional one-year period, the fees will be negotiated based on the actual costs of the prior year audit and any additional, pertinent information either OWP or the firm may have received.

4. Additional Services:

If it should become necessary for OWP to request the auditor to render any additional services to either supplement the services requested in this RFP or as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an amendment to the agreement between OWP and the firm. Any such additional work agreed to between OWP and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the Cost Proposal.

5. Progress Payments:

Progress payments may be requested on the basis of hours of work completed during the course of this engagement and out-of-pocket expenses incurred, in accordance with the firm's cost proposal. Interim billing shall cover a period of not less than one calendar month.

F. Content and Format

The proposal should be prepared simply and economically, providing a straightforward, concise description of the firm's capabilities to satisfy the requirements of this RFP. Emphasis should be on completeness, organization, and clarity of content.

V. EVALUATION PROCEDURES

A. Review of Proposals

OWP staff will first review the proposals to confirm whether each respondent has met all mandatory requirements, and whether there are signed copies of all the standard documents. Only those proposals which appear to meet all mandatory requirements will be further considered.

All qualifying proposals will then be evaluated and scored based upon the Technical Requirements identified in this RFP. At this point, firms with Total Technical Points below 41% of the Total Technical Points Available may be eliminated from further consideration.

The cost proposals will then be reviewed, and additional points added to the technical scores in accordance with the evaluation criteria.

Award of the contract will be made to the most responsive and responsible respondent as determined by the OWP Board of Directors.

Any contact during the RFP evaluation process, or any attempt to have contact with the OWP staff or Board of Directors, where it is unsolicited by the Committee's members, will result in disqualification of your proposal.

B. Evaluation Criteria

All Mandatory Requirements must be met in order to qualify for consideration.

Points for Technical and Cost Requirements Criteria will be awarded as follows:

Section 1: General	40 Points
Section 2: Personnel	80 Points
Section 3: Services	60 Points
Overall Quality of Proposal	20 Points
Unit Price Consideration	<u>100 Points</u>
Total Points Available	300 Points

- 81 to 100%:** Excellent; provides lots of good material and discusses different approaches. Submission exceeds expectations, excellent probability of success in achieving all objectives. Very innovative.
- 61 to 80%:** Above average; exceeds minimum in some areas. Very good probability of success. Achieves all objectives in a reasonable fashion.
- 41 to 60%:** Acceptable; meets minimum requirements. Has reasonable probability of success. Some objectives may not be met.
- 21 to 40%:** Fair; partially unresponsive. Falls short of expectations and has a low probability of success.
- 1 to 20%:** Inadequate; fails to meet perceived needs. Submission fails to meet requirements and the approach has no probability of success.
- 0%:** Non-responsive; not addressed in Proposal.

Evaluation of cost

Cost Points of the offer/proposal will use the following formula:

Points awarded for the not to exceed cost = $(A \div B)$ multiplied by N where:

A = Cost of lowest valid proposal

B = Cost of proposal being scored

N = Number of points allocated to cost

C. Oral Presentations

Respondent will need to be available for a possible oral presentation if requested by the Audit Committee. The oral presentation will be for clarification of the proposal only and will not be additionally scored.

D. Appeal of Award

The following process has been established to address appeals:

- The appeal must be due to what the respondent considers a flaw in the Audit Committee's award recommendation process.
- The firm filing the appeal must specify the basis of the appeal and provide an alternative. Proposal rating scores may not be appealed. The mere fact that a proposal was not recommended for award is also not open to an appeal, nor is a complaint about the amount of the award granted. The appeal must be due to a violation of the process established for this solicitation.
- The appeal must be submitted in writing to Georgia Conrad, Executive Director, OWP via email at georgia@oregonworkforcepartnership.org within 5 calendar days of the contract award notification.

OWP will issue a decision on appeals within 7 calendar days of receipt.

EXHIBIT A
MANDATORY REQUIREMENTS OF THE PROPOSAL

M.1 Proposal shall be submitted by email to fiscal@oregonworkforcepartnership.org clearly marked “**RFP Audit Proposal**” and submitted by the date and time and in the manner prescribed within this RFP.

M.2 Exhibit D-Proposal Response Form must be submitted and signed by an authorized agent of the firm.

M.3 Respondent shall present evidence that its firm or its officers have been engaged for at least the past three (3) years in providing services as listed in this RFP. Provide a minimum of three (3) references, where work was performed within the last three (3) years, that you judge to be of similar scope and complexity. Include the name, position, telephone number, and email address of a contact person.

Those Respondents earning the highest points for technical qualifications and cost may have their references checked and assessed against the established evaluation criteria contained herein. OWP will not enter into negotiations with any Respondent whose references are found to be unsatisfactory; negative comments may be reviewed by the Respondent, at the OWP’s discretion.

References to entities which are owned by the Respondent, or are owned by an entity which also owns a significant interest in the Respondent, are not acceptable and do not comply with the requirement of this subsection.

OWP reserves the right to investigate and consider all information provided in response to the RFP, including, without limitation: any customer references, whether or not furnished.

M.4 OWP and the individual auditors shall maintain an independent attitude and appearance. Provide a statement that the firm and its individual team members are independent of OWP.

M.5 The firm shall disclose any judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of the proposing organization. If no such conditions exist, so indicate.

M.6 The firm shall supply a brief description of their firm and of the parent corporation, if any.

M.7 The firm shall include a statement that senior audit personnel assigned to this audit are licensed by the Oregon State Board of Accountancy and that none of these individuals have been disciplined by the State's licensing board for performing substandard work within the past two years.

M.8 The firm shall provide proof that it participates in an external quality control review (peer review) program by submitting a copy of their latest peer review report.

M.9 The firm shall identify the partners and managers who would be responsible for the audit and provide resumes for each of them.

EXHIBIT B

TECHNICAL REQUIREMENTS OF THE PROPOSAL

Oregon Workforce Partnership will use the following criteria and guidelines to determine which proposal may best meet OWP's needs. Evaluation criteria are broken down into three (3) major categories: General, Personnel, and Services.

D.1 General	POINTS AVAILABLE
D.1.a What do you believe the strengths of your firm are with regards to the requested services?	10
D.1.b Please detail your firm's customer service philosophy.	10
D.1.c Describe the procedures your firm will use to develop and communicate with OWP's fiscal personnel with regard to: D.1.c.1 Suggested and/or required audit adjustments. D.1.c.2 Recommendations to OWP management personnel. D.1.c.3 Weaknesses noted in internal controls, accounting systems, and compliance with laws and regulations.	10
D.1.d Does the structure of your firm include any woman and/or minority owners? If so, please describe.	10
D.2 Personnel	POINTS AVAILABLE
D.2.a Provide a history of your staff's longevity.	10
D.2.b Indicate the number of personnel that will be assigned to the audit and their associated responsibilities.	10
D.2.c Provide details of the non-profit auditing experience for the personnel that will be assigned to the audit, including number of years of experience.	20

D.2.d As an organization charged with serving the public interest, OWP is required to adhere to the ethical principles required by the Government Auditing Standards (the public interest; integrity; objectivity; proper use of government information, resources and positions; and professional behavior). Describe how your firm enforces these requirements.	20
D.2.e Summarize your firm’s policy regarding the degree of participation of senior audit personnel that will be assigned to this engagement. What do you anticipate the frequency of their contact with OWP personnel will be?	10
D.2.f Describe how your staff maintains professional proficiency. What is your firm’s professional development policy?	10
D.3 Services	POINTS AVAILABLE
D.3.a Describe the firm’s knowledge and recent experience in auditing Federal, State, and Local Government grants, including 2 CFR 200.	20
D.3.b Describe the firm’s knowledge and experience in preparing financial statements for 501c(3) organizations.	10
D.3.c Describe your firm’s approach to assessing control risk in small non-profit organizations.	10
D.3.d Detail the scope of work and related time frames that you will require OWP’s staff to perform enabling you to deliver the final auditor opinions, reports and findings due no later than January 15.	10
D.3.e Provide any additional policy, procedure, practice or idea your firm has (that is not covered in this RFP) which you feel would add value to OWP’s audit process.	10

EXHIBIT C

COST PROPOSAL - UNIT PRICE CONSIDERATION

Respondent shall submit their proposal for pricing on the following “Unit Price Consideration” form. Using this will help ensure consistency in the financial evaluation. Blanks on the “Unit Price Consideration” Form will be interpreted as zero (0) and no price will be allowed for that item. Respondent agrees to perform all work/services on the basis of Respondent’s unit price amounts detailed in this Exhibit C.

1. Basic audit fee for first contractual year not to exceed amount.
(Your cost score will be based on this proposed amount.) \$ _____

2. Hourly rate applicable to audit fee and additional work beyond the scope of the audit as may be requested:

Partner (or equivalent) in charge of audit	\$ _____ /Hr
Manager (or equivalent) in charge of audit	\$ _____ /Hr
Staff accountants (or equivalent)	\$ _____ /Hr
Secretarial/Clerical	\$ _____ /Hr
Other (Specify)	\$ _____ /Hr

For any expenses not specified herein, or any exceptions to the expense items listed in this Exhibit C, Respondent will obtain separate written approval from OWP prior to incurring any expense for which reimbursement will be sought.

EXHIBIT D
PROPOSAL RESPONSE FORM PAGE 1 OF 2

Professional Audit & Related Financial Services,
Closing Date: February 28, 2025 at 2:00 p.m.

I, the undersigned, an authorized representative of _____
(Company Name)

whose address is _____
(Number and Street) (City and State) (Zip)

have read and thoroughly understand the Request for Proposal (RFP) Solicitation Document issued by OWP for furnishing the Work required by the RFP for Financial Audit Services.

Acting on behalf of my firm, which is listed above, I do attest that the services offered by us meets OWP's specifications in every respect except those described on the attached list of "Exceptions."

We have attached a listing of Exceptions _____ (Y/N). ("Y" or "Yes" response indicates Exceptions to the Specifications have been taken and have been attached and indicated as such.)

We, therefore, offer and make this proposal to furnish, at the prices indicated with the submission of *Exhibit C*, the Work required by the Solicitation Document to provide Financial Audit Services.

Oregon Business Registration

To transact business in the State of Oregon, respondent must be registered with the State of Oregon Corporations Division. Please indicate your business' current registration type with an "X" in the appropriate space:

_____ Corporate Registration
_____ Assumed Business Name Registration

The Undersigned certifies that this proposal has been arrived at independently, without consultation, communication, collusion designed to limit independent bidding or competition, or agreement as to any matter relating to this proposal that would in any way interfere with fair competition except as otherwise stipulated by Oregon Statute.

It is understood that the Respondent, before signing his/her proposal, has made a careful examination of the plans, specifications, and character of work required.

OWP will in no case be responsible for any loss for any unanticipated costs which may be suffered by the Contractor as a result of the Contractor's failure to fully inform OWP in regard to all conditions pertaining to the completion of the contract.

I have read and understood the attached Solicitation Document and agree to abide by and fulfill requirements if awarded the contract as a result of this proposal.

EXHIBIT D

PROPOSAL RESPONSE FORM PAGE 2 OF 2

FIRM NAME: _____ TELEPHONE NO. _____

E-MAIL ADDRESS: _____

FEDERAL ID: _____

MAILING ADDRESS: _____

NAME/TITLE: _____

DATE: _____ SIGNATURE: _____