

STATE OF NEW MEXICO

**OFFICE OF THE STATE AUDITOR  
PROFESSIONAL SERVICES CONTRACT # 13-308-0000-00003**

THIS AGREEMENT is made and entered into by and between the State of New Mexico, **OFFICE OF THE STATE AUDITOR**, hereinafter referred to as the "Agency" or "OSA," and **PricewaterhouseCoopers, LLC**, hereinafter referred to as the "Contractor," and is effective as of the date set forth below upon which it is executed by the parties.

IT IS AGREED BETWEEN THE PARTIES:

**1. Scope of Work.**

The Contractor shall perform the following work in support of the State Auditor's *Special Audit* of the New Mexico Finance Authority. Contractor will perform the Services in accordance with the Standards for Consulting Services established by the American Institute of Certified Public Accountants. Accordingly, Contractor will not provide an audit or attest opinion or other form of assurance, and Contractor will not verify or audit any information provided to Contractor.

**A. Phase I – Forensic Consulting Services.** Contractor shall conduct a forensic consulting engagement involving the financial statements for the periods ended June 30, 2011 and June 30, 2010 of the New Mexico Finance Authority (NMFA) that were falsely presented as having been audited by Clifton Gunderson LLP (the "Fraudulent Audit Report"). The forensic consulting engagement, at a minimum, shall be planned and performed with the goal of answering the following questions:

- 1) How was the Fraudulent Audit Report perpetrated?
- 2) Who knowingly participated in the creation of the Fraudulent Audit Report, both within and outside of NMFA?
- 3) Who at NMFA knew that the Fraudulent Audit Report existed prior to July 12, 2012, and at what point in time did each individual know it was fraudulent?
- 4) What did the people identified in response to question "3)" above do with the knowledge that the Fraudulent Audit Report existed and was being represented by NMFA staff as an approved audit of NMFA's FY2011 financial statements?
- 5) What processes should have been followed by the NMFA, including their interactions with the external auditor pursuant to NMFA's internal policies and procedures in furtherance of the issuance of a properly completed audit?
- 6) What NMFA management and staff positions should have participated in the processes identified in question "5)" above?
- 7) How did the Fraudulent Audit Report go undetected by NMFA management, Clifton Gunderson, LLP, and the NMFA Board?
- 8) To what third parties was the Fraudulent Audit Report directly presented as being NMFA's audited financial statements?

9) Have the third parties identified in response to question "8" above been directly notified by NMFA:

- a. That the Fraudulent Audit Report was a fake and should not be relied upon; and
- b. Instructed to destroy or return all copies of the Fraudulent Audit Report?

10) What funds, if any, were impacted by the Fraudulent Audit Report and to what extent?

11) Such other questions as the Contractor and State Auditor determine to be necessary or proper for a comprehensive understanding of the creation and dissemination of the Fraudulent Audit Report.

**B. Phase II, Comprehensive Analysis and Risk Assessment.** For the period of July 1, 2010, through the present, Contractor shall conduct an analysis of (i) NMFA's internal controls, policies and procedures; (ii) NMFA's policies and procedures as they relate to NMFA's bond counsel, disclosure counsel, and financial advisors (as specifically described below). With a focus on how the Fraudulent Audit Report was able to be created, to be presented as being genuine, and to go undetected, the comprehensive analysis and risk assessment shall:

- 1) Identify risks to NMFA, including, but not limited to, the following:
  - a. Theft and embezzlement; and
  - b. Financial misreporting.
- 2) Analyze the following regarding NMFA's bond counsel, disclosure counsel, and financial advisors:
  - a. Whether NMFA's practices and procedures allowed the Fraudulent Audit Report to be created or to go undetected; and
  - b. Whether reasonable changes to NMFA's practices and procedures would reduce the likelihood that financial reports could be falsely presented as being audited in the future.

**C. Data Processing and Hosting.** Contractor shall collect, process and host all data necessary to complete the scope as delineated in paragraphs "A" and "B" above, and shall host that data in a cost effective environment capable of allowing ready access and analysis ("Data Hosting") for the duration of this contract.

**D. Scope as Directed.** Contractor shall otherwise assist and support OSA staff in its efforts to conduct and complete its Forensic Consulting Engagement of the NMFA as directed by OSA staff.

**E. Deliverables.**

1) During the term of this contract, the Contractor shall provide weekly progress status briefings to the State Auditor and OSA Staff assigned to this consulting engagement. At a minimum, weekly progress status briefings shall include:

- a. Total hours worked per Contractor staff member and associated hourly rate and total hourly charges for the seven days prior to the weekly briefing;

- b. Cumulative hours worked and cumulative hourly charges for each Contractor staff member;
- c. An estimate of all related travel expenses for the seven days prior to the weekly briefing and a cumulative total;
- d. All written findings of the consulting engagement to the State Auditor and OSA Staff as the findings are discovered and drafted;
- e. Contractor concerns about timely fulfilling scope requirements and deliverable deadlines;
- f. Contractor concerns about fulfilling scope requirements within budget;
- g. Other items as determined by OSA staff and agreed to by PwC.

2) The Contractor shall deliver one (1) written, non-branded interim report, along with one (1) electronic copy in MS Word format and one (1) electronic copy in .pdf format, addressing the matters identified in paragraph "A" above, **Phase I, Forensic Consulting Services**, to the State Auditor no later than October 19, 2012, unless an alternative date is agreed to by the Agency;

3) The Contractor shall deliver to the State Auditor five (5) written, non-branded draft final reports, along with one (1) electronic copy in MS Word format and one (1) electronic copy in .pdf format, of its findings and recommendations, which should include all scope associated with paragraph "A", **Phase I, Forensic Consulting Services**, and paragraph "B", **Phase II, Comprehensive Analysis and Risk Assessment**, no later than November 16, 2012, unless an alternative date is agreed to by the Agency.

**F. Expansion of Scope.** At any time during the course of the consulting services engagement should the Agency or Contractor believe an expansion of the scope of work is necessary for reasons including, but not limited to, where initial consulting services procedures reveal indications of fraud, waste or abuse, the parties shall discuss the need for additional services before any additional costs are incurred by the Contractor.

**G. State Responsibilities.**

Contractor's role is advisory only. The OSA is responsible for all management functions and decisions relating to this engagement, including evaluating and accepting the adequacy of the scope of the services in addressing the OSA's needs. The OSA is also responsible for the results achieved from using the Services or deliverables, and it is the OSA's responsibility to establish and maintain its internal controls. The OSA will designate a competent member of its management to oversee the Services. Contractor expects that the OSA will provide timely, accurate and complete information and reasonable assistance, and Contractor will perform the engagement on that basis

**2. Compensation.**

A. The Agency shall pay to the Contractor in full payment for services satisfactorily performed in accordance with the terms of this contract at the following rates per hour for services performed, excluding gross receipts tax:

<b>Partner</b>	<b>\$500/hr.</b>
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<b>Director</b>	<b>\$400/hr.</b>
<b>Manager</b>	<b>\$300/hr.</b>
<b>Senior Associate</b>	<b>\$225/hr.</b>
<b>Associate</b>	<b>\$175/hr.</b>

**For the Structured Finance professionals (if necessary to complete the scope of work identified above):**

<b>Partner</b>	<b>\$784/hr.</b>
<b>Director</b>	<b>\$572/hr.</b>

B. Contractor shall not exceed the following amounts for each category of charges:

1. Professional Services:	\$1,060,375.00
2. Travel and <i>per diem</i> Expenses:	\$ 74,325.00
3. <u>Data Hosting and Licensing Expenses:</u>	<u>\$ 15,000.00</u>
<b>TOTAL</b>	<b>\$1,150,000.00</b>

Travel reimbursement and per diem rates shall be in accordance with U.S. General Services Administration rates and guidelines. Contractor shall have no more than two (2) rental vehicles for up to six (6) Contractor staff on site. Contractor shall not charge for air travel in excess of economy rates on commercial airlines.

C. The Agency shall pay to the Contractor such compensation not to exceed one million one hundred fifty thousand dollars (\$1,150,000.00), excluding gross receipts tax. The New Mexico gross receipts tax levied on the amounts payable under this Agreement totaling ninety-four thousand one hundred fifty-six dollars and twenty-five cents (\$94,156.25) shall be paid by the Agency to the Contractor. **The total amount payable to the Contractor under this Agreement, including gross receipts tax and expenses, shall not exceed one million two hundred forty-four thousand one hundred fifty-six dollars and twenty-five cents (\$1,244,156.25). This amount is a maximum and not a guarantee that the work assigned to be performed by Contractor under this Agreement shall equal the amount stated herein. The parties do not intend for the Contractor to continue to provide services without compensation when the total compensation amount is reached. Contractor is responsible for notifying the Agency when the services provided under this Agreement reach the total compensation amount. In no event will the Contractor be paid for services provided in excess of the total compensation amount without this Agreement being amended in writing prior to those services in excess of the total compensation amount being provided.**

D. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below and to any negotiations between the parties from year to year pursuant to Paragraph 1, Scope of Work, and to approval by the DFA. All invoices **MUST BE** received by the Agency no later than fifteen (15) days after the termination of the Fiscal Year in which the services were delivered. Invoices received after such date **WILL NOT BE PAID.**

E. Contractor must submit a monthly detailed statement accounting for all services performed and expenses incurred. If the services are not in compliance with the terms of this contract, within thirty days after the date of receipt of Contractor's invoice, the Agency shall provide the Contractor a letter of exception explaining the defect or objection to the services, and outlining steps the Contractor may take to provide remedial action. If Agency does not provide such letter of exception within the thirty day period, the services and/or deliverables will be deemed accepted. Contractor shall have fifteen days to correct the defect or other objection, and if no further letter of exception is received within fifteen days after the correction and re-delivery, the service and/or deliverable will be deemed accepted. Upon certification by the Agency that the services have been received and accepted, payment shall be tendered to the Contractor within thirty days after the date of acceptance. If payment is made by mail, the payment shall be deemed tendered on the date it is postmarked.

3. **Term.**

THIS AGREEMENT SHALL NOT BECOME EFFECTIVE UNTIL APPROVED BY THE STATE AUDITOR AND THE DEPARTMENT OF FINANCE AND ADMINISTRATION. This Agreement shall terminate on **June 30, 2013** unless terminated pursuant to paragraph 4 (Termination), or paragraph 5 (Appropriations). In accordance with Section 13-1-150 NMSA 1978, no contract term for a professional services contract, including extensions and renewals, shall exceed four years, except as set forth in Section 13-1-150 NMSA 1978.

4. **Termination.**

A. **Termination.** This Agreement may be terminated by either of the parties hereto upon written notice delivered to the other party at least thirty (30) days prior to the intended date of termination. Except as otherwise allowed or provided under this Agreement, the Agency's sole liability upon such termination shall be to pay for acceptable work performed prior to the Contractor's receipt of the notice of termination, if the Agency is the terminating party, or the Contractor's sending of the notice of termination, if the Contractor is the terminating party; **provided, however,** that a notice of termination shall not nullify or otherwise affect either party's liability for pre-termination defaults under or breaches of this Agreement. The Contractor shall submit an invoice for such work within thirty (30) days of receiving or sending the notice of termination. Notwithstanding the foregoing, this Agreement may be terminated for convenience immediately upon written notice to the Contractor if the Contractor becomes unable to perform the services contracted for, as determined by the Agency or if, during the term of this Agreement, the Contractor or any of its officers, employees or agents is indicted for fraud, embezzlement or other crime due to misuse of state funds or due to the Appropriations paragraph herein. **THIS PROVISION IS NOT EXCLUSIVE AND DOES NOT WAIVE THE STATE'S OTHER LEGAL RIGHTS AND REMEDIES CAUSED BY THE CONTRACTOR'S DEFAULT/BREACH OF THIS AGREEMENT.**

B **Termination Management.** Immediately upon receipt by either the Agency or the Contractor of notice of termination of this Agreement, the Contractor shall: 1) not incur any further obligations for salaries, services or any other expenditure of funds under this Agreement without written approval of the Agency; 2) comply with all directives issued by the Agency in the notice of termination as to the performance of work under this Agreement; and 3) take such

action as the Agency shall direct for the protection, preservation, retention or transfer of all property titled to the Agency and records generated under this Agreement. Any non-expendable personal property or equipment provided to or purchased by the Contractor with contract funds shall become property of the Agency upon termination and shall be submitted to the agency as soon as practicable.

C. Independence. Contractor may terminate the agreement upon five (5) days written notice if it is required to do so to comply with applicable laws, regulations or professional independence standards.

**5. Appropriations.**

The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the Legislature of New Mexico for the performance of this Agreement. If sufficient appropriations and authorization are not made by the Legislature, this Agreement shall terminate immediately upon written notice being given by the Agency to the Contractor. The Agency's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. If the Agency proposes an amendment to the Agreement to unilaterally reduce funding, the Contractor shall have the option to terminate the Agreement or to agree to the reduced funding, within thirty (30) days of receipt of the proposed amendment.

**6. Status of Contractor.**

The Contractor and its agents and employees are independent contractors performing professional services for the Agency and are not employees of the State of New Mexico. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of state vehicles, or any other benefits afforded to employees of the State of New Mexico as a result of this Agreement. The Contractor agrees not to purport to bind the State of New Mexico unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

**7. Assignment.**

Neither party shall assign or transfer any interest in this Agreement or assign any claims for money due or to become due under this Agreement without the prior written approval of the other party.

**8. Subcontracting.**

The Contractor shall not subcontract any portion of the services to be performed under this Agreement, with the exception of "Data Hosting," as described above, without the prior written approval of the Agency. No such subcontract shall relieve the primary Contractor from its obligations and liabilities under this Agreement, nor shall any subcontract obligate direct payment from the Procuring Agency. Should Contractor subcontract "Data Hosting," the subcontractor costs shall be charged to the Agency without Contractor markup.

**9. Release and Limitation of Liability.**

A. Final payment of the amounts due under this Agreement shall operate as a release of the Agency, its officers and employees, and the State of New Mexico from all liabilities, claims and obligations for payment for services performed by Contractor under this Agreement.

B. Except to the extent finally determined to have resulted from Contractor's gross negligence or intentional misconduct, Contractor's aggregate liability to pay damages for any losses incurred by Agency as a result of breach of contract, negligence or other tort committed by Contractor, regardless of the theory of liability asserted, is limited in the aggregate to no more than three times the total amount of fees paid to Contractor for the particular Service giving rise to the liability under this contract. In addition, Contractor will not be liable in any event for lost profits, consequential, indirect, punitive, exemplary or special damages. Also, Contractor shall have no liability to Agency arising from or relating to third-party hardware, software, information or materials selected or supplied by Agency.

C. Contractor is the U.S. firm of the global network of separate and independent PricewaterhouseCoopers firms (exclusive of Contractor, the "Other PwC Firms"). During its performance of the Services, Contractor may, in its discretion, draw on the resources of and subcontract to its subsidiaries, the Other PwC Firms and/or third party contractors (each a "PwC Contractor"), in each case within or outside of the United States.

**10. Confidentiality.**

Pursuant to §§12-6-1, et seq., NMSA 1978; §§2.2.2.1, et seq., NMAC; and Professional Standards, materials developed or acquired by the Contractor under this Agreement, and all work product generated by the Contractor in support of this agreement, are confidential. Contractor shall not release, either orally or in writing, to any person or entity except OSA staff, or unless otherwise directed by OSA staff, any materials developed or acquired by the Contractor under this Agreement, and all work product generated by the Contractor under this Agreement. Any confidential information provided to or developed by the Contractor in the performance of this Agreement shall be kept confidential and shall not be made available to any individual or organization by the Contractor without the prior written approval of the OSA except as required by applicable law, statute, rule, regulation or as part of a periodic compliance review by the American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB) or state professional licensing board (collectively, a "Professional Standards Requirement"), without the other party's prior consent. Notwithstanding anything to the contrary in this Agreement, Confidential Information shall not include information that: (a) is or becomes publicly available other than by a breach of this Agreement by Contractor; (b) is acquired by Contractor from a third party that is not, to Contractor's knowledge, under any confidentiality obligation to the Client regarding such information; or (c) is known to Contractor prior to the date of this Agreement, or that Contractor develops independently without use of the Confidential Information

**11. Product of Service -- Copyright.**

The Agency will own all deliverables except as follows: Contractor owns its working papers, preexisting materials and any general skills, know-how, processes, or other intellectual property (including a non-client specific version of any deliverables) which Contractor may have discovered or created as a result of the Services. The Agency has a nonexclusive, non-

transferable license to use such materials included in the deliverables for its own internal use as part of such deliverables.

**12. Amendment.**

A. This Agreement shall not be altered, changed or amended except by instrument in writing executed by the parties hereto and all other required signatories.

B. If the Agency proposes an amendment to the Agreement to unilaterally reduce funding due to budget or other considerations, the Contractor shall, within thirty (30) days of receipt of the proposed Amendment, have the option to terminate the Agreement, pursuant to the termination provisions as set forth in Article 4 herein, or to agree to the reduced funding.

**13. Merger**

This Agreement incorporates all the Agreements, covenants and understandings between the parties hereto concerning the subject matter hereof, and all such covenants, Agreements and understandings have been merged into this written Agreement. No prior Agreement or understanding, oral or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.

**14. Penalties for violation of law.**

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for illegal bribes, gratuities and kickbacks.

**15. Equal Opportunity Compliance.**

The Contractor agrees to abide by all federal and state laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, pertaining to equal employment opportunity. In accordance with all such laws of the State of New Mexico, the Contractor assures that no person in the United States shall, on the grounds of race, religion, color, national origin, ancestry, sex, age, physical or mental handicap, or serious medical condition, spousal affiliation, sexual orientation or gender identity, be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Agreement. If Contractor is found not to be in compliance with these requirements during the life of this Agreement, Contractor agrees to take appropriate steps to correct these deficiencies.

**16. Applicable Law.**

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue shall be proper only in a New Mexico court of competent jurisdiction in accordance with Section 38-3-1 (G) NMSA 1978. By execution of this Agreement, Contractor acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising under or out of any term of this Agreement.

**17. Workers Compensation.**

The Contractor agrees to comply with state laws and rules applicable to workers compensation benefits for its employees. If the Contractor fails to comply with the Workers

Compensation Act and applicable rules when required to do so, this Agreement may be terminated by the Agency.

**18. Records and Financial Audit.**

The Contractor shall maintain time records that indicate the professional, date, time, and nature of services rendered during the term of this Contract. The Contractor shall retain the records for a period of five (5) years from the date of final payment under this contract. The records shall be subject to inspection by the Agency and the State Auditor for the purpose of validating invoices under this Agreement. The Agency and the State Auditor shall have the right to audit billings both before and after payment. Payment under this Contract shall not foreclose the right of the Agency or the State Auditor on behalf of the Agency to recover excessive or illegal payments.

**19. New Mexico Employees Health Coverage.**

A. If Contractor has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, Contractor certifies, by signing this agreement, to have in place, and agree to maintain for the term of the contract, health insurance for those employees and offer that health insurance to those employees if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed \$250,000 dollars.

B. Contractor agrees to maintain a record of the number of employees who have (a) accepted health insurance; (b) declined health insurance due to other health insurance coverage already in place; or (c) declined health insurance for other reasons. These records are subject to review and audit by a representative of the state.

C. Contractor agrees to advise all employees of the availability of State publicly financed health care coverage programs by providing each employee with, as a minimum, the following web site link to additional information: <http://insurenemexico.state.nm.us/>.

**20. Employee Pay Equity Reporting**

Contractor agrees if it has ten (10) or more New Mexico employees OR eight (8) or more employees in the same job classification, at any time during the term of this contract, to complete and submit the PE10-249 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. If contractor has (250) or more employees contractor must complete and submit the PE250 form on the annual anniversary of the initial report submittal for contracts up to one (1) year in duration. For contracts that extend beyond one (1) calendar year, or are extended beyond one (1) calendar year, contractor also agrees to complete and submit the PE10-249 or PE250 form, whichever is applicable, within thirty (30) days of the annual contract anniversary date of the initial submittal date or, if more than 180 days has elapsed since submittal of the last report, at the completion of the contract, whichever comes first. Should contractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, contractor agrees to provide the required report within ninety (90) days of meeting or exceeding the size requirement. That submittal date shall serve as the basis for submittals required thereafter. Contractor also agrees to levy this requirement on any subcontractor(s) performing more than

10% of the dollar value of this contract if said subcontractor(s) meets, or grows to meet, the stated employee size thresholds during the term of the contract. Contractor further agrees that, should one or more subcontractor not meet the size requirement for reporting at contract award but subsequently grows such that they meet or exceed the size requirement for reporting, contractor will submit the required report, for each such subcontractor, within ninety (90 days) of that subcontractor meeting or exceeding the size requirement. Subsequent report submittals, on behalf of each such subcontractor, shall be due on the annual anniversary of the initial report submittal. Contractor shall submit the required form(s) to the State Purchasing Division of the General Services Department, and other departments as may be determined, on behalf of the applicable subcontractor(s) in accordance with the schedule contained in this paragraph. Contractor acknowledges that this subcontractor requirement applies even though contractor itself may not meet the size requirement for reporting and be required to report itself.

Notwithstanding the foregoing, if this Contract was procured pursuant to a solicitation, and if Contractor has already submitted the required report accompanying their response to such solicitation, the report does not need to be re-submitted with this Agreement.

**21. Invalid Term or Condition.**

If any term or condition of this Agreement shall be held invalid or unenforceable, the remainder of this Agreement shall not be affected and shall be valid and enforceable.

**22. Enforcement of Agreement.**

A party's failure to require strict performance of any provision of this Agreement shall not waive or diminish that party's right thereafter to demand strict compliance with that or any other provision. No waiver by a party of any of its rights under this Agreement shall be effective unless express and in writing, and no effective waiver by a party of any of its rights shall be effective to waive any other rights.

**23. Notices.**

Any notice required to be given to either party by this Agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified, return receipt requested, postage prepaid, as follows:

To the Agency: Rita Archuleta  
Budget and Finance Director  
NM Office of the State Auditor  
2540 Camino Edward Ortiz, Suite A  
Santa Fe, NM 87507  
505-476-3800

To the Contractor: Peter Brown  
PricewaterhouseCoopers LLP  
350 S. Grand Ave, Suite 4900  
Los Angeles, CA 90071

**24. Authority.**

If Contractor is other than a natural person, the individual(s) signing this Agreement on behalf of Contractor represents and warrants that he or she has the power and authority to bind Contractor, and that no further action, resolution, or approval from Contractor is necessary to enter into a binding contract.

**IN WITNESS WHEREOF, the parties have executed this Agreement as of the date of signature by the DFA Contracts Review Bureau below.**

By: [Signature]  
Agency

Date: 9-11-12

By: [Signature]  
Agency's Legal Counsel - Certifying legal sufficiency

Date: 9.11.12

By: [Signature]  
Contractor

Date: Sept. 10, 2012

The records of the Taxation and Revenue Department reflect that the Contractor is registered with the Taxation and Revenue Department of the State of New Mexico to pay gross receipts and compensating taxes.

ID Number: 02-382613-00-4

By: [Signature]  
Taxation and Revenue Department

Date: 9/11/12

This Agreement has been approved by the DFA Contracts Review Bureau:

By: Not Required (Approved Emergency)  
DFA Contracts Review Bureau

Date: \_\_\_\_\_

**RECEIVED**  
**SEP 11 2012**  
**STATE AUDITOR**

[Signature] 9/19/2012