

AMENDMENT NO. 2

This Amendment modifies Contract 11-88-031, for Professional Auditing Services by and between the County of Cook, Illinois, herein referred to as "County" and RSM US LLP, authorized to do business in the State of Illinois hereinafter referred to as "Contractor":

RECITALS

Whereas, the County and Contractor have entered into a Contract approved by the County Board on December 19, 2011, (hereinafter referred to as the "Contract"), wherein the Contractor is to provide Professional Auditing Services (hereinafter referred to as the "Services") from December 19, 2011 through December 19, 2014, with two (2) one (1)-year renewal options, in an amount not to exceed \$4,582,000.00; and

Whereas, Amendment # 1 was approved on November 19, 2014 by the County Board for one (1) year extension beginning December 20, 2014 through December 19, 2015, in the amount of \$1,667,000.00; and

Whereas, Amendment # 1 contained an incorrect original contract term of December 20, 2011 through December 19, 2014 and the correct original contract term is December 19, 2011 through December 19, 2014; and

Whereas, the Contract will expire December 19, 2015, and the agreed upon Services are still required; and

Whereas, a renewal is desired for the continuation of Services; and

Whereas, an increase in the amount of \$1,782,000.00 is required for the continuation of Services; and

Whereas, the County and Contractor desire to renew the Contract for one (1) year beginning on December 20, 2015 through December 19, 2016.

Now therefore, in consideration of mutual covenants contained herein, it is agreed by and between the parties to amend the Contract as follows:

1. The Contract is renewed through December 19, 2016.
2. The Contract is increased by \$1,782,000.00 and the Total Contract Amount is revised to \$8,031,000.00.
3. Article 5) COMPENSATION b) Method of Payment of the Contract is deleted in its entirety and is revised by adding the following provision as subsection:

All invoices submitted by the Consultant shall be in accordance with the cost provisions contained in the Agreement and shall contain a detailed description of the Deliverables, including the quantity of the Deliverables, for which payment is requested. All invoices for services shall include itemized entries indicating the date or time period in which the services were provided, the amount of time spent performing the services, and a detailed description of the services provided during the period of the invoice. All invoices shall reflect the amounts invoiced by and the amounts paid to the

Consultant as of the date of the invoice. Invoices for new charges shall not include "past due" amounts, if any, which amounts must be set forth on a separate invoice. Consultant shall not be entitled to invoice the County for any late fees or other penalties.

In accordance with Section 34-177 of the Cook County Procurement Code, the County shall have a right to set off and subtract from any invoice(s) or Contract price, a sum equal to any fines and penalties, including interest, for any tax or fee delinquency and any debt or obligation owed by the Consultant to the County.

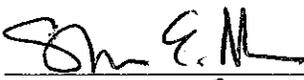
The Consultant acknowledges its duty to ensure the accuracy of all invoices submitted to the County for payment. By submitting the invoices, the Consultant certifies that all itemized entries set forth in the invoices are true and correct. The Consultant acknowledges that by submitting the invoices, it certifies that it has delivered the Deliverables, i.e., the goods, supplies, services or equipment set forth in the Agreement to the Using Agency, or that it has properly performed the services set forth in the Agreement. The invoice must also reflect the dates and amount of time expended in the provision of services under the Agreement. The Consultant acknowledges that any inaccurate statements or negligent or intentional misrepresentations in the invoices shall result in the County exercising all remedies available to it in law and equity including, but not limited to, a delay in payment or non-payment to the Consultant, and reporting the matter to the Cook County Office of the Independent Inspector General.

3. The attached Economic Disclosures Statement and MBE/WBE Utilization Plan forms are incorporated and made a part of this Contract.
4. All other terms and conditions remain as stated in the Contract.

In witness whereof, the County and Contractor have caused this Amendment No. 2 to be executed on the date and year last written below.

County of Cook, Illinois

RSM US LLP

By: 
Chief Procurement Officer
By: 
State's Attorney


Signed

Linda S. Abernethy
Type or print name

Partner
Title

Date: 21 December 2015

Date: 10/29/15

**COOK COUNTY
ECONOMIC DISCLOSURE STATEMENT
AND EXECUTION DOCUMENT
INDEX**

Section	Description	Pages
1	Instructions for Completion of EDS	EDS i - ii
2	Certifications	EDS 1-2
3	Economic and Other Disclosures, Affidavit of Child Support Obligations, Disclosure of Ownership Interest and Familial Relationship Disclosure Form	EDS 3 - 12
4	Cook County Affidavit for Wage Theft Ordinance	EDS 13-14
5	Contract and EDS Execution Page	EDS 15-17
6	Cook County Signature Page	EDS 18

SECTION 1
INSTRUCTIONS FOR COMPLETION OF
ECONOMIC DISCLOSURE STATEMENT AND EXECUTION DOCUMENT

This Economic Disclosure Statement and Execution Document (“EDS”) is to be completed and executed by every Bidder on a County contract, every Proposer responding to a Request for Proposals, and every Respondent responding to a Request for Qualifications, and others as required by the Chief Procurement Officer. The execution of the EDS shall serve as the execution of a contract awarded by the County. The Chief Procurement Officer reserves the right to request that the Bidder or Proposer, or Respondent provide an updated EDS on an annual basis.

Definitions. Terms used in this EDS and not otherwise defined herein shall have the meanings given to such terms in the Instructions to Bidders, General Conditions, Request for Proposals, Request for Qualifications, as applicable.

Affiliate means a person that directly or indirectly through one or more intermediaries, Controls is Controlled by, or is under common Control with the Person specified.

Applicant means a person who executes this EDS.

Bidder means any person who submits a Bid.

Code means the Code of Ordinances, Cook County, Illinois available on municode.com.

Contract shall include any written document to make Procurements by or on behalf of Cook County.

Contractor or *Contracting Party* means a person that enters into a Contract with the County.

Control means the unfettered authority to directly or indirectly manage governance, administration, work, and all other aspects of a business.

EDS means this complete Economic Disclosure Statement and Execution Document, including all sections listed in the Index and any attachments.

Joint Venture means an association of two or more Persons proposing to perform a for-profit business enterprise. Joint Ventures must have an agreement in writing specifying the terms and conditions of the relationship between the partners and their relationship and respective responsibility for the Contract

Lobby or *lobbying* means to, for compensation, attempt to influence a County official or County employee with respect to any County matter.

Lobbyist means any person who lobbies.

Person or *Persons* means any individual, corporation, partnership, Joint Venture, trust, association, Limited Liability Company, sole proprietorship or other legal entity.

Prohibited Acts means any of the actions or occurrences which form the basis for disqualification under the Code, or under the Certifications hereinafter set forth.

Proposal means a response to an RFP.

Proposer means a person submitting a Proposal.

Response means response to an RFQ.

Respondent means a person responding to an RFQ.

RFP means a Request for Proposals issued pursuant to this Procurement Code.

RFQ means a Request for Qualifications issued to obtain the qualifications of interested parties.

**INSTRUCTIONS FOR COMPLETION OF
ECONOMIC DISCLOSURE STATEMENT AND EXECUTION DOCUMENT**

Section 1: Instructions. Section 1 sets forth the instructions for completing and executing this EDS.

Section 2: Certifications. Section 2 sets forth certifications that are required for contracting parties under the Code and other applicable laws. Execution of this EDS constitutes a warranty that all the statements and certifications contained, and all the facts stated, in the Certifications are true, correct and complete as of the date of execution.

Section 3: Economic and Other Disclosures Statement. Section 3 is the County's required Economic and Other Disclosures Statement form. Execution of this EDS constitutes a warranty that all the information provided in the EDS is true, correct and complete as of the date of execution, and binds the Applicant to the warranties, representations, agreements and acknowledgements contained therein.

Required Updates. The Applicant is required to keep all information provided in this EDS current and accurate. In the event of any change in the information provided, including but not limited to any change which would render inaccurate or incomplete any certification or statement made in this EDS, the Applicant shall supplement this EDS up to the time the County takes action, by filing an amended EDS or such other documentation as is required.

Additional Information. The County's Governmental Ethics and Campaign Financing Ordinances impose certain duties and obligations on persons or entities seeking County contracts, work, business, or transactions, and the Applicant is expected to comply fully with these ordinances. For further information please contact the Director of Ethics at (312) 603-4304 (69 W. Washington St. Suite 3040, Chicago, IL 60602) or visit the web-site at cookcountyil.gov/ethics-board-of.

Authorized Signers of Contract and EDS Execution Page. If the Applicant is a corporation, the President and Secretary must execute the EDS. In the event that this EDS is executed by someone other than the President, attach hereto a certified copy of that section of the Corporate By-Laws or other authorization by the Corporation, satisfactory to the County that permits the person to execute EDS for said corporation. If the corporation is not registered in the State of Illinois, a copy of the Certificate of Good Standing from the state of incorporation must be submitted with this Signature Page.

If the Applicant is a partnership or joint venture, all partners or joint venturers must execute the EDS, unless one partner or joint venture has been authorized to sign for the partnership or joint venture, in which case, the partnership agreement, resolution or evidence of such authority satisfactory to the Office of the Chief Procurement Officer must be submitted with this Signature Page.

If the Applicant is a member-managed LLC all members must execute the EDS, unless otherwise provided in the operating agreement, resolution or other corporate documents. If the Applicant is a manager-managed LLC, the manager(s) must execute the EDS. The Applicant must attach either a certified copy of the operating agreement, resolution or other authorization, satisfactory to the County, demonstrating such person has the authority to execute the EDS on behalf of the LLC. If the LLC is not registered in the State of Illinois, a copy of a current Certificate of Good Standing from the state of incorporation must be submitted with this Signature Page.

If the Applicant is a Sole Proprietorship, the sole proprietor must execute the EDS.

A "Partnership" "Joint Venture" or "Sole Proprietorship" operating under an Assumed Name must be registered with the Illinois county in which it is located, as provided in 805 ILCS 405 (2012), and documentation evidencing registration must be submitted with the EDS.

SECTION 2**CERTIFICATIONS**

THE FOLLOWING CERTIFICATIONS ARE MADE PURSUANT TO STATE LAW AND THE CODE. THE APPLICANT IS CAUTIONED TO CAREFULLY READ THESE CERTIFICATIONS PRIOR TO SIGNING THE SIGNATURE PAGE. SIGNING THE SIGNATURE PAGE SHALL CONSTITUTE A WARRANTY BY THE APPLICANT THAT ALL THE STATEMENTS, CERTIFICATIONS AND INFORMATION SET FORTH WITHIN THESE CERTIFICATIONS ARE TRUE, COMPLETE AND CORRECT AS OF THE DATE THE SIGNATURE PAGE IS SIGNED. THE APPLICANT IS NOTIFIED THAT IF THE COUNTY LEARNS THAT ANY OF THE FOLLOWING CERTIFICATIONS WERE FALSELY MADE, THAT ANY CONTRACT ENTERED INTO WITH THE APPLICANT SHALL BE SUBJECT TO TERMINATION.

A. PERSONS AND ENTITIES SUBJECT TO DISQUALIFICATION

No person or business entity shall be awarded a contract or sub-contract, for a period of five (5) years from the date of conviction or entry of a plea or admission of guilt, civil or criminal, if that person or business entity:

- 1) Has been convicted of an act committed, within the State of Illinois, of bribery or attempting to bribe an officer or employee of a unit of state, federal or local government or school district in the State of Illinois in that officer's or employee's official capacity;
- 2) Has been convicted by federal, state or local government of an act of bid-rigging or attempting to rig bids as defined in the Sherman Anti-Trust Act and Clayton Act. Act. 15 U.S.C. Section 1 *et seq.*;
- 3) Has been convicted of bid-rigging or attempting to rig bids under the laws of federal, state or local government;
- 4) Has been convicted of an act committed, within the State, of price-fixing or attempting to fix prices as defined by the Sherman Anti-Trust Act and the Clayton Act. 15 U.S.C. Section 1, *et seq.*;
- 5) Has been convicted of price-fixing or attempting to fix prices under the laws the State;
- 6) Has been convicted of defrauding or attempting to defraud any unit of state or local government or school district within the State of Illinois;
- 7) Has made an admission of guilt of such conduct as set forth in subsections (1) through (6) above which admission is a matter of record, whether or not such person or business entity was subject to prosecution for the offense or offenses admitted to; or
- 8) Has entered a plea of *nolo contendere* to charge of bribery, price-fixing, bid-rigging, or fraud, as set forth in subparagraphs (1) through (6) above.

In the case of bribery or attempting to bribe, a business entity may not be awarded a contract if an official, agent or employee of such business entity committed the Prohibited Act on behalf of the business entity and pursuant to the direction or authorization of an officer, director or other responsible official of the business entity, and such Prohibited Act occurred within three years prior to the award of the contract. In addition, a business entity shall be disqualified if an owner, partner or shareholder controlling, directly or indirectly, 20% or more of the business entity, or an officer of the business entity has performed any Prohibited Act within five years prior to the award of the Contract.

THE APPLICANT HEREBY CERTIFIES THAT: The Applicant has read the provisions of Section A, Persons and Entities Subject to Disqualification, that the Applicant has not committed any Prohibited Act set forth in Section A, and that award of the Contract to the Applicant would not violate the provisions of such Section or of the Code.

B. BID-RIGGING OR BID ROTATING

THE APPLICANT HEREBY CERTIFIES THAT: *In accordance with 720 ILCS 5/33 E-11, neither the Applicant nor any Affiliated Entity is barred from award of this Contract as a result of a conviction for the violation of State laws prohibiting bid-rigging or bid rotating.*

C. DRUG FREE WORKPLACE ACT

THE APPLICANT HEREBY CERTIFIES THAT: The Applicant will provide a drug free workplace, as required by (30 ILCS 580/3).

D. DELINQUENCY IN PAYMENT OF TAXES

THE APPLICANT HEREBY CERTIFIES THAT: *The Applicant is not an owner or a party responsible for the payment of any tax or fee administered by Cook County, by a local municipality, or by the Illinois Department of Revenue, which such tax or fee is delinquent, such as bar award of a contract or subcontract pursuant to the Code, Chapter 34, Section 34-171.*

E. HUMAN RIGHTS ORDINANCE

No person who is a party to a contract with Cook County ("County") shall engage in unlawful discrimination or sexual harassment against any individual in the terms or conditions of employment, credit, public accommodations, housing, or provision of County facilities, services or programs (Code Chapter 42, Section 42-30 *et seq.*).

F. ILLINOIS HUMAN RIGHTS ACT

THE APPLICANT HEREBY CERTIFIES THAT: *It is in compliance with the Illinois Human Rights Act (775 ILCS 5/2-105), and agrees to abide by the requirements of the Act as part of its contractual obligations.*

G. INSPECTOR GENERAL (COOK COUNTY CODE, CHAPTER 34, SECTION 34-174 and Section 34-250)

The Applicant has not willfully failed to cooperate in an investigation by the Cook County Independent Inspector General or to report to the Independent Inspector General any and all information concerning conduct which they know to involve corruption, or other criminal activity, by another county employee or official, which concerns his or her office of employment or County related transaction.

The Applicant has reported directly and without any undue delay any suspected or known fraudulent activity in the County's Procurement process to the Office of the Cook County Inspector General.

H. CAMPAIGN CONTRIBUTIONS (COOK COUNTY CODE, CHAPTER 2, SECTION 2-585)

THE APPLICANT CERTIFIES THAT: It has read and shall comply with the Cook County's Ordinance concerning campaign contributions, which is codified at Chapter 2, Division 2, Subdivision II, Section 585, and can be read in its entirety at www.municode.com.

I. GIFT BAN, (COOK COUNTY CODE, CHAPTER 2, SECTION 2-574)

THE APPLICANT CERTIFIES THAT: It has read and shall comply with the Cook County's Ordinance concerning receiving and soliciting gifts and favors, which is codified at Chapter 2, Division 2, Subdivision II, Section 574, and can be read in its entirety at www.municode.com.

J. LIVING WAGE ORDINANCE PREFERENCE (COOK COUNTY CODE, CHAPTER 34, SECTION 34-160;

Unless expressly waived by the Cook County Board of Commissioners, the Code requires that a living wage must be paid to individuals employed by a Contractor which has a County Contract and by all subcontractors of such Contractor under a County Contract, throughout the duration of such County Contract. The amount of such living wage is annually by the Chief Financial Officer of the County, and shall be posted on the Chief Procurement Officer's website.

The term "Contract" as used in Section 4, I, of this EDS, specifically excludes contracts with the following:

- 1) Not-For Profit Organizations (defined as a corporation having tax exempt status under Section 501(C)(3) of the United State Internal Revenue Code and recognized under the Illinois State not-for -profit law);
- 2) Community Development Block Grants;
- 3) Cook County Works Department;
- 4) Sheriff's Work Alternative Program; and
- 5) Department of Correction inmates.

SECTION 3

REQUIRED DISCLOSURES

1. DISCLOSURE OF LOBBYIST CONTACTS

List all persons that have made lobbying contacts on your behalf with respect to this contract:

Name	Address
None	
_____	_____
_____	_____
_____	_____

2. LOCAL BUSINESS PREFERENCE STATEMENT (CODE, CHAPTER 34, SECTION 34-230)

Local business means a Person, including a foreign corporation authorized to transact business in Illinois, having a bona fide establishment located within the County at which it is transacting business on the date when a Bid is submitted to the County, and which employs the majority of its regular, full-time work force within the County. A Joint Venture shall constitute a Local Business if one or more Persons that qualify as a "Local Business" hold interests totaling over 50 percent in the Joint Venture, even if the Joint Venture does not, at the time of the Bid submittal, have such a bona fide establishment within the County.

a) Is Applicant a "Local Business" as defined above?
Yes: _____ No: X

b) If yes, list business addresses within Cook County:

c) Does Applicant employ the majority of its regular full-time workforce within Cook County?
Yes: _____ No: X

3. THE CHILD SUPPORT ENFORCEMENT ORDINANCE (CODE, CHAPTER 34, SECTION 34-172)

Every Applicant for a County Privilege shall be in full compliance with any child support order before such Applicant is entitled to receive or renew a County Privilege. When delinquent child support exists, the County shall not issue or renew any County Privilege, and may revoke any County Privilege.

All Applicants are required to review the Cook County Affidavit of Child Support Obligations attached to this EDS (EDS-5) and complete the Affidavit, based on the instructions in the Affidavit.

4. REAL ESTATE OWNERSHIP DISCLOSURES.

The Applicant must indicate by checking the appropriate provision below and providing all required information that either:

- a) The following is a complete list of all real estate owned by the Applicant in Cook County:

PERMANENT INDEX NUMBER(S): _____

(ATTACH SHEET IF NECESSARY TO LIST ADDITIONAL INDEX NUMBERS)

OR:

- b) The Applicant owns no real estate in Cook County.

5. EXCEPTIONS TO CERTIFICATIONS OR DISCLOSURES.

If the Applicant is unable to certify to any of the Certifications or any other statements contained in this EDS and not explained elsewhere in this EDS, the Applicant must explain below:

N/A

If the letters, "NA", the word "None" or "No Response" appears above, or if the space is left blank, it will be conclusively presumed that the Applicant certified to all Certifications and other statements contained in this EDS.

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT

The Cook County Code of Ordinances (§2-610 *et seq.*) requires that any Applicant for any County Action must disclose information concerning ownership interests in the Applicant. This Disclosure of Ownership Interest Statement must be completed with all information current as of the date this Statement is signed. Furthermore, this Statement must be kept current, by filing an amended Statement, until such time as the County Board or County Agency shall take action on the application. The information contained in this Statement will be maintained in a database and made available for public viewing.

If you are asked to list names, but there are no applicable names to list, you must state NONE. An incomplete Statement will be returned and any action regarding this contract will be delayed. A failure to fully comply with the ordinance may result in the action taken by the County Board or County Agency being voided.

"Applicant" means any Entity or person making an application to the County for any County Action.

"County Action" means any action by a County Agency, a County Department, or the County Board regarding an ordinance or ordinance amendment, a County Board approval, or other County agency approval, with respect to contracts, leases, or sale or purchase of real estate.

"Person" "Entity" or "Legal Entity" means a sole proprietorship, corporation, partnership, association, business trust, estate, two or more persons having a joint or common interest, trustee of a land trust, other commercial or legal entity or any beneficiary or beneficiaries thereof.

This Disclosure of Ownership Interest Statement must be submitted by :

1. An Applicant for County Action and
2. A Person that holds stock or a beneficial interest in the Applicant and is listed on the Applicant's Statement (a "Holder") must file a Statement and complete #1 only under **Ownership Interest Declaration**.

Please print or type responses clearly and legibly. Add additional pages if needed, being careful to identify each portion of the form to which each additional page refers.

This Statement is being made by the Applicant or Stock/Beneficial Interest Holder

This Statement is an: Original Statement or Amended Statement

Identifying Information:

Name RSM US LLP

D/B/A: RSM FEIN NO.: 42-0714325

Street Address: One South Wacker Drive

City: Chicago State: IL Zip Code: 60606

Phone No.: 847.413.6248 Fax Number: 847.517.7067 Email: linda.abernethy@rsmus.com

Cook County Business Registration Number: _____
(Sole Proprietor, Joint Venture Partnership)

Corporate File Number (if applicable): _____

Form of Legal Entity:

Sole Proprietor Partnership Corporation Trustee of Land Trust

Business Trust Estate Association Joint Venture

Other (describe) _____

Ownership Interest Declaration:

1. List the name(s), address, and percent ownership of each Person having a legal or beneficial interest (including ownership) of more than five percent (5%) in the Applicant/Holder.

Name	Address	Percentage Interest in Applicant/Holder
No individual holds more than 5%		

2. If the interest of any Person listed in (1) above is held as an agent or agents, or a nominee or nominees, list the name and address of the principal on whose behalf the interest is held.

Name of Agent/Nominee	Name of Principal	Principal's Address
N/A		

3. Is the Applicant constructively controlled by another person or Legal Entity? [] Yes [] No
 If yes, state the name, address and percentage of beneficial interest of such person, and the relationship under which such control is being or may be exercised.

Name	Address	Percentage of Beneficial Interest	Relationship
See attached partner list			

Corporate Officers, Members and Partners Information:

For all corporations, list the names, addresses, and terms for all corporate officers. For all limited liability companies, list the names, addresses for all members. For all partnerships and joint ventures, list the names, addresses, for each partner or joint venture.

Name	Address	Title (specify title of Office, or whether manager or partner/joint venture)	Term of Office

Declaration (check the applicable box):

- [] I state under oath that the Applicant has withheld no disclosure as to ownership interest in the Applicant nor reserved any information, data or plan as to the intended use or purpose for which the Applicant seeks County Board or other County Agency action.
- [] I state under oath that the Holder has withheld no disclosure as to ownership interest nor reserved any information required to be disclosed.

Name	Region	Job Title	Mgr Level
Abeles,Randy D	Great Lakes Region	Family Wealth HNW Principal	Principal
Abernethy,Linda S	Great Lakes Region	Assurance Partner	Partner
Adams,Joseph M	National	Managing Partner	Partner
Adams,Robert Daniel	National	Washington Nat'l Tax Partner	Partner
Adinolfi,Jonathan D	Central Region	Family Wealth Svc HNW Partner	Partner
Affonso,Dale	West Region	Lead Tax-Fed Spec Sv Principal	Principal
Ahlheim,John	Central Region	Assurance Partner	Partner
Albano,Richard	Northeast Region	FAS Transaction CS Partner	Partner
Allen,Robert L	Central Region	Assurance Partner	Partner
Almonte,Ernest	Northeast Region	Assurance Partner	Partner
Altschul,Daniel	Great Lakes Region	Assurance Partner	Partner
Altshuler,Jeffrey M	West Region	Assurance Partner	Partner
Alzfan,Alan D	Northeast Region	Assurance Partner	Partner
Ambrosino,Scott	Central Region	Tax Principal SALT	Principal
Anderson,Chad	Central Region	Assurance Partner	Partner
Anderson,Christopher V	Central Region	Lead Tax Partner	Partner
Anderson,Kelly L	Southeast Region	Assurance Partner	Partner
Anderson,Mark	Central Region	Assurance Partner	Partner
Anderson,Michael	Southeast Region	Lead Tax Partner	Partner
Andrews,David M	Great Lakes Region	Assurance Partner	Partner
Antman,Marvin R	Northeast Region	Lead Tax Partner	Partner
Antonopoulos,Nikolaos George	Great Lakes Region	Assurance Partner	Partner
Arata,James L	Northeast Region	Lead Tax Partner	Partner
Archer,John	Southeast Region	Lead Tax Partner	Partner
Archer,Michael	Northeast Region	Lead Tax Partner	Partner
Atwell Jr,Alan George	National	National Tax Partner	Partner
Aubrey,Nancy L	Northeast Region	RAS Internal Audit & Sox Part	Partner
Avakian,Norik L	West Region	Lead Tax-CIM Principal	Principal
Azbell,Kerry B	Central Region	Assurance Partner	Partner
Bachman,Dennis M	Northeast Region	Assurance Partner	Partner
Bailitz,Owen	National	Assurance Partner	Partner
Baker,Jeffery C	Central Region	Assurance Partner	Partner
Bakker,Christie	West Region	Assurance Partner	Partner
Baldowski,Patricia A	Northeast Region	Assurance Partner	Partner
Banse,Christopher E	Central Region	Assurance Partner	Partner
Barnes,Stephen J	Southeast Region	Assurance Partner	Partner
Barsky,Scott A	Northeast Region	Assurance Partner	Partner
Bartak,Edward J	Central Region	Lead Tax Partner	Partner
Bartman,Jean C	Central Region	Tax Partner SALT	Partner
Bartucca,Michael A	Northeast Region	Lead Tax-Local Mkt Grp Partner	Partner
Bassett,Scott A	Northeast Region	Assurance Partner	Partner

Beacom, Michael J	Central Region	Assurance Partner	Partner
Beal, James A	Central Region	Lead Tax Partner	Partner
Beasley, Tyrone W	Central Region	RAS Regulatory Compl Principal	Principal
Beck, Ronald Alan	Central Region	TMC Infrastructure Principal	Principal
Becker, Brian J	National	TMC Infrastructure Partner	Partner
Becker, Marla	National	Assurance Partner	Partner
Beelendorf, Douglas	National	Assurance Partner	Partner
Behringer, John	Great Lakes Region	RAS Internal Audit & Sox Part	Partner
Beil, Daniel	Southeast Region	TMC Business Apps Partner	Partner
Bender, Michael W	Southeast Region	Lead Tax Partner	Partner
Beneventi, Tom	National	National Tax Partner	Partner
Benfatti, Joseph James	West Region	RAS CS Svc Org Assur Partner	Partner
Benjamin, Ian J	Northeast Region	Assurance Partner	Partner
Bennett, Kelly D	Central Region	Family Wealth Svc HNW Partner	Partner
Berger, Benjamin Aaron	Southeast Region	Family Wealth Svc HNW Partner	Partner
Berger, David J	Northeast Region	Lead Tax Partner	Partner
Bergthold, Joseph	Great Lakes Region	Lead Tax Partner	Partner
Berman, Daniel	Northeast Region	International Tax Principal	Principal
Bernstein, Bruce	Northeast Region	Assurance Partner	Partner
Best, Robert	West Region	Lead Tax Partner	Partner
Billig, Robert H	Southeast Region	Assurance Partner	Partner
Bird, John	Great Lakes Region	Tax Partner SALT	Partner
Blacklaw, Brian N	Great Lakes Region	Lead Tax Partner	Partner
Blakey, Paul	Great Lakes Region	Family Wealth Svc HNW Partner	Partner
Blaze, Thomas	Great Lakes Region	Tax Partner SALT	Partner
Bloom, Mark L	Great Lakes Region	Assurance Partner	Partner
Boehrer, Terry W	Central Region	Lead Tax Partner	Partner
Boelter, Angela D	Central Region	Assurance Partner	Partner
Bonnette, Daniel	Northeast Region	Assurance Partner	Partner
Borgman, Sequoya	Great Lakes Region	Lead Tax Partner	Partner
Bosman, Andrew	National	National Marketing Leader	Principal
Botzis, Michael	Southeast Region	Assurance Partner	Partner
Bourassa, Jerome P	West Region	Assurance Partner	Partner
Bowman, Karen A	Southeast Region	Family Wealth Svc HNW Partner	Partner
Brackett, John	Southeast Region	RAS Internal Audit & Sox Part	Partner
Bradford, Christopher M	Great Lakes Region	Lead Tax Partner	Partner
Bradvica, Matthew L	West Region	Lead Tax-CIM Partner	Partner
Brady, Peter	Northeast Region	RAS Internal Audit & Sox Princ	Principal
Bravo, Carlos	Southeast Region	Assurance Partner	Partner
Briggs, Todd	Great Lakes Region	Assurance Partner	Partner
Brisbois, Girard C	Northeast Region	State and Local Tax Principal	Principal
Broberg, Brad W	Central Region	Assurance Partner	Partner
Brock, Lisa L	Southeast Region	Assurance Partner	Partner

Brunk, Martin P	Southeast Region	Assurance Partner	Partner
Budnik, Gregory	Northeast Region	Assurance Partner	Partner
Burdine, Theresa A	Southeast Region	Lead Tax Partner	Partner
Burger, Jon I	National	Assurance Partner	Partner
Burkamper, Laura Ann	Central Region	TMCEtrprise Content Mgmt Princ	Principal
Burke III, Robert M	Northeast Region	Assurance Partner	Partner
Burke, Janette D	Southeast Region	Assurance Partner	Partner
Burquest, Patricia	National	Washington Nat'l Tax Principal	Principal
Burr, Tracy	Central Region	Lead Tax Partner	Partner
Burtner, Thomas	Southeast Region	TMC Business Apps Partner	Partner
Butler, Kerensa	Southeast Region	Assurance Partner	Partner
Byman, James F	Northeast Region	Assurance Partner	Partner
Cacurak, Scott	West Region	Assurance Partner	Partner
Cadden, John D.	Southeast Region	Assurance Partner	Partner
Caforio, Jonathan R	Great Lakes Region	TMC Mgmt Consulting Princi	Principal
Caicedo, Angelika M	West Region	Assurance Partner	Partner
Cain, Paul G	Central Region	Lead Tax Partner	Partner
Calamita, Paul L	Northeast Region	TMC Mgmt Consulting Part	Partner
Callens, Robert J	Southeast Region	Assurance Partner	Partner
Camacho, Ramon	National	Washington Nat'l Tax Principal	Principal
Campana, Michael F	National	Assurance Partner	Partner
Cannon, Wm Louis	Southeast Region	Assurance Partner	Partner
Capistrant, Andrew C	Central Region	Lead Tax Partner	Partner
Cappelloni, Albert J	Northeast Region	Lead Tax Partner	Partner
Carboni, Lawrence J	Northeast Region	Assurance Partner	Partner
Cardinal, Troy	National	IT Principal	Principal
Carney, Shawn P	Great Lakes Region	Assurance Partner	Partner
Carr, Charles	Southeast Region	Assurance Partner	Partner
Carr, Robert	Southeast Region	Lead Tax Partner	Partner
Caruso, James J	Northeast Region	TMC Fin&Acctg Outsource Part	Partner
Cashin, James L	Northeast Region	TMC Mgmt Consulting Part	Partner
Castillo, Flavio R	Great Lakes Region	Assurance Partner	Partner
Castle, Dara F	Southeast Region	Assurance Partner	Partner
Cataldo, Joseph	Great Lakes Region	Assurance Partner ESG	Partner
Caturano, Richard	National	Partner Mgmt/Adm	Partner
Cavallo, Christopher M	Northeast Region	Lead Tax Partner	Partner
Cawiezell, Anthony R	Central Region	FAS Industry Fin Adv Princi-HC	Principal
Ceci Jr., Anthony D	Northeast Region	Lead Tax Partner	Partner
Chaberski, Mark P	Great Lakes Region	Lead Tax-Fed Spec Svc Partner	Partner
Chaffin, Kenneth W	Central Region	Family Wealth Svc HNW Partner	Partner
Chance, Mary Catherine	Central Region	Family Wealth Svc HNW Partner	Partner
Christner, Charles J	Great Lakes Region	Assurance Partner ESG	Partner
Chugh, Gireesh	Northeast Region	Assurance Partner	Partner

Churchill,Christina	Central Region	TMC Mgmt Consulting Princi	Principal
Chylinski,Patrick	West Region	FAS Investigatn & Dispute Pinc	Principal
Clarahan,James D	National	Partner Mgmt/Adm	Partner
Clark,Joseph F	Other Groups	RAS Regulatory Compl	Principal
Clines,Charles H	Central Region	Family Wealth Svc HNW	Partner
Clontz Jr,Charles E	Southeast Region	Lead Tax Partner	Partner
Coakley,Terrence	Great Lakes Region	Lead Tax Partner	Partner
Coffey,Allen R	Central Region	Assurance Partner	Partner
Coffland,Matthew	Southeast Region	Assurance Partner	Partner
Cohen,Allan H	National	CQRM CS Partner	Partner
Cohn,Samuel	Great Lakes Region	Lead Tax Partner	Partner
Coker,Angela E	Southeast Region	Assurance Partner	Partner
Cole,Monique L	National	Assurance Principal	Principal
Collins,Korey Lee	Southeast Region	Lead Tax Partner	Partner
Compiani,Frank T	Southeast Region	Assurance Partner	Partner
Condon III,Richard J	National	Assurance Partner	Partner
Conner,James R	Central Region	Assurance Partner	Partner
Conroy,Patrick J	Northeast Region	FAS Transaction CS Partner	Partner
Corns,Steven	Southeast Region	Assurance Partner	Partner
Couch,Michael George	National	Assurance Partner	Partner
Cowhey,Gregory	Northeast Region	FAS Investigatn & Dispute Pinc	Principal
Cox,Lance S	Central Region	Assurance Partner	Partner
Craft III,H. Charles	Southeast Region	Lead Tax Partner	Partner
Creevy,LeeAnne W	Other Groups	RAS Regulatory Compl	Principal
Croft,Brenda M	West Region	Lead Tax Partner	Partner
Cronauer,James J	Great Lakes Region	Lead Tax-CIM Partner	Partner
Cummings,Richard M	Northeast Region	Assurance Partner	Partner
Curttright,Vincent A	Great Lakes Region	Assurance Partner	Partner
Daeschner,Richard A	Great Lakes Region	Assurance Partner	Partner
Dahl,Shawn	Northeast Region	RAS Internal Audit & Sox Princ	Principal
Davenport,Sam D	Great Lakes Region	Lead Tax Partner	Partner
Davis,Keith J	Great Lakes Region	Assurance Partner ESG	Partner
Davis,Susan L	National	Assurance Partner	Partner
Davisson,Richard A	National	Assurance Partner	Partner
Dawson,Harold W	National	National Tax Partner	Partner
Day,Richard D	National	Assurance Partner	Partner
de la Fe,Sergio	Southeast Region	RAS Internal Audit & Sox Part	Partner
Decilveo Jr,Joseph E	Northeast Region	FAS Fin Investigat CS Partner	Partner
Decker,Charles E	National	Lead Tax Partner	Partner
DeFilio,Scott D	Northeast Region	Assurance Partner	Partner
DeGrandis,Ron	Great Lakes Region	Lead Tax-CIM Partner	Partner
DeHart,Charles J	Northeast Region	Assurance Partner	Partner
Dehner,Linda C	West Region	Assurance Partner	Partner

Deiso,Phyllis	Southeast Region	Assurance Partner	Partner
Del Core,Thomas A	Central Region	Assurance Partner	Partner
Del Re,Catherine	Northeast Region	Tax Partner SALT	Partner
DeLuca,Albert J	Southeast Region	Assurance Partner	Partner
Dempsey,Gregory	Northeast Region	FAS Transaction CS Partner	Partner
Denney,James Jay	Central Region	Assurance Partner	Partner
Dennis,Joseph L	National	Assurance Partner	Partner
Dennis,Mark	Southeast Region	RAS CS IT Audit Partner	Partner
Denny,James H	Central Region	Assurance Partner	Partner
Devine,Martin F	Great Lakes Region	Family Wealth Svc HNW Partner	Partner
Devino,Gregory L	Southeast Region	Lead Tax Partner	Partner
DeWulf,Craig R	Central Region	Assurance Partner	Partner
Digiusto,David A	Northeast Region	Lead Tax Partner	Partner
Dimino,Thomas J	Northeast Region	Assurance Partner	Partner
Dobranic,David M	Great Lakes Region	Assurance Partner	Partner
Doggett,Ty P	Central Region	Lead Tax Partner	Partner
Dombrowski,Robert A	National	Assurance Partner	Partner
Donaldson,Aaron R	Central Region	TMC Infrastructure Principal	Principal
Douvris,George	Great Lakes Region	Lead Tax-Fed Spec Svc Partner	Partner
Dow,Stacy E	Northeast Region	Assurance Partner	Partner
Draxler,Steven	Central Region	Assurance Partner	Partner
Drollinger,Lenore L	West Region	Assurance Partner	Partner
Dubin,Michael F	Northeast Region	Assurance Partner	Partner
Dubois,Dominic S	Southeast Region	Assurance Partner	Partner
Dunlap,Randall W	Great Lakes Region	Lead Tax Partner	Partner
Dunn,John A	Southeast Region	Lead Tax Partner	Partner
Dykes,Arthur J	Southeast Region	Family Wealth Svc HNW Partner	Partner
Eash,Robert E	Southeast Region	Assurance Partner	Partner
Edelheit,Richard	Great Lakes Region	Assurance Partner	Partner
Edgar,Cameron M	Central Region	Assurance Partner	Partner
Edwardson,John M	National	Assurance Partner	Partner
Egbert,Allison H	Northeast Region	Assurance Partner	Partner
Eidelman,Aaron J	Northeast Region	Lead Tax-Local Mkt Grp Partner	Partner
Ems,Steven R	Northeast Region	TMC Business Apps Principal	Principal
Eto,Dwayne S	West Region	FAS Industry Fin Adv Part-NGH	Partner
Evans,Edward W	Southeast Region	Assurance Partner	Partner
Evans,John F	Central Region	Assurance Partner	Partner
Evans,Joseph J	Great Lakes Region	Assurance Partner	Partner
Even,Loras Raymond	Central Region	RAS CS Sec & Privacy Principa	Principal
Fanelli,Michael	Northeast Region	FAS Transaction CS Partner	Partner
Farrell,Thomas M	Great Lakes Region	Assurance Partner	Partner
Feeney,James D	National	Assurance Partner	Partner
Feldman,David N	Northeast Region	Lead Tax Partner	Partner

Feldmann,Robert Raymond	Southeast Region	Assurance Partner	Partner
Ferraro,Michael	Northeast Region	Lead Tax-Local Mkt Grp Partner	Partner
Ferreira,Thomas H	Northeast Region	Assurance Partner	Partner
Fesnak,Robert W	Northeast Region	TMC Mgmt Consulting Part	Partner
Fischer,Charles J	Great Lakes Region	Assurance Partner ESG	Partner
Fischer,Frederick L	Central Region	Assurance Partner	Partner
Flemmer,Jefry D	Central Region	Lead Tax-Fed Spec Svc Partner	Partner
Fletcher,Michael	Southeast Region	Lead Tax Partner	Partner
Fleura,Shawn	Great Lakes Region	Assurance Partner	Partner
Foley,Charles M	Great Lakes Region	Assurance Partner	Partner
Foraste,Michael C	Northeast Region	Assurance Partner	Partner
Forde,Mark W	Southeast Region	Lead Tax Partner	Partner
Fortsch,Zachary A	Great Lakes Region	Family Wealth Svc HNW Partner	Partner
Foster,Rodney D	Central Region	Assurance Partner	Partner
Fox,Julee A.	Central Region	Assurance Partner	Partner
Fox,Michael	Great Lakes Region	Assurance Partner	Partner
Frankel,David	Northeast Region	Lead Tax Partner	Partner
Franken,Galen Ross	Central Region	Lead Tax Partner	Partner
Frattasio,Robert A	Northeast Region	RAS Internal Audit & Sox Part	Partner
Friedman,Brett	Southeast Region	Assurance Partner	Partner
Frisbie,Hugh D	Central Region	Contract Services Partner	Partner
Frye,Jeremy W	Great Lakes Region	Assurance Partner	Partner
Furmanski,Neil	Great Lakes Region	Lead Tax Partner	Partner
Furst,Kenneth W	Central Region	RAS Internal Audit & Sox Part	Partner
Gaffey,Daniel J	Northeast Region	Assurance Partner	Partner
Gaines,Mark	Great Lakes Region	Assurance Partner ESG	Partner
Gallagher,Timothy M	Great Lakes Region	Lead Tax-Fed Spec Svc Partner	Partner
Gallegra,Vincent	Northeast Region	Assurance Partner	Partner
Gansen,Bryan R	Central Region	Assurance Partner	Partner
Gay,Mark	Southeast Region	Lead Tax Partner	Partner
Geopfert,Daimon	National	RAS CS Sec & Privacy Principa	Principal
George,John	Great Lakes Region	Assurance Partner	Partner
Geschke,Steven J	Central Region	Assurance Partner	Partner
Gibson,Michael J	Central Region	Assurance Partner	Partner
Gidlow,Eric A	Central Region	Lead Tax Partner	Partner
Gilbert,Meredith A	Central Region	Family Wealth Svc HNW Partner	Partner
Gillespie,Patrick G	Northeast Region	Assurance Partner	Partner
Ginsburg,Noah	Great Lakes Region	Lead Tax Partner	Partner
Glazik,Robert Anthony	Great Lakes Region	Assurance Partner	Partner
Glynn,Robert	Great Lakes Region	Assurance Partner	Partner
Godwin,Armied A	Southeast Region	Lead Tax Partner	Partner
Goguen,Christopher	Northeast Region	TMC Business Apps Principal	Principal
Golebiowski,Rich	Northeast Region	Assurance Partner	Partner

Gorman, William J	National	Partner Mgmt/Adm	Partner
Grabl, Steven	West Region	Assurance Partner	Partner
Green, Thomas	Great Lakes Region	Assurance Partner	Partner
Greenwell, David T	Central Region	Lead Tax Partner	Partner
Greer, Michael S	West Region	Lead Tax Partner	Partner
Greif, Martin	Northeast Region	Lead Tax Partner	Partner
Greisch, James R	Central Region	Assurance Partner	Partner
Griffin, David H	West Region	Lead Tax Partner	Partner
Gross, Guy M	Great Lakes Region	Assurance Partner	Partner
Grossman, Michael A	Central Region	Assurance Partner	Partner
Grossman, Michael J	Northeast Region	FAS Transaction CS Principal	Principal
Grubb, Elizabeth B	Great Lakes Region	Lead Tax Partner	Partner
Gruidl, Nicolás P	National	Washington Nat'l Tax Partner	Partner
Guirovich, Paul J	Northeast Region	Lead Tax-Fed Spec Svc Partner	Partner
Haase, Phillip	Great Lakes Region	TMC Business Apps Principal	Principal
Hagan, Patrick J	Great Lakes Region	TMC Mgmt Consulting Part	Partner
Hague, John T	Great Lakes Region	Assurance Partner	Partner
Haley, Richard Wallace	Southeast Region	Assurance Partner	Partner
Halkitis, Michael J	Great Lakes Region	Assurance Partner	Partner
Hallick, Michael T	Central Region	Lead Tax Partner	Partner
Hanover, Christine A	Great Lakes Region	Assurance Partner ESG	Partner
Harder, John	Southeast Region	TMC Mgmt Consulting Part	Partner
Harp, Melissa A	Central Region	RAS CS Svc Org Assur Principa	Principal
Hartema, Brett M	Central Region	Assurance Partner	Partner
Harvey, Mark	Great Lakes Region	Lead Tax Partner	Partner
Harvey, Matthew C	Central Region	Assurance Partner	Partner
Hasan, Hussain T	Great Lakes Region	RAS CS IT Audit Principal	Principal
Hassett, William	Great Lakes Region	Assurance Partner	Partner
Hawkins, Bert	West Region	International Tax Partner	Partner
Hayes, Vince	West Region	RAS CS IT Audit Partner	Partner
Head, Daniel	Southeast Region	TMC Business Apps Principal	Principal
Healey, Kathryn	Central Region	Assurance Partner	Partner
Hedden, Dale K	West Region	Lead Tax Partner	Partner
Heidt, Robert H	Southeast Region	Assurance Partner	Partner
Hemelt, Matthew E	Southeast Region	Assurance Partner	Partner
Henderson, Kyle D	Central Region	Assurance Partner	Partner
Hendren, Roger L	Central Region	Assurance Partner	Partner
Henson, Jeremy Steven	West Region	Lead Tax Partner	Partner
Hernandez, Carlos	Southeast Region	Assurance Partner	Partner
Hershberger, Brad L	Central Region	Tax Partner SALT	Partner
Hill, Bjorn S	Central Region	TMC Business Apps Principal	Principal
Hill, David	West Region	Assurance Partner	Partner
Hill, Jeffery A	Central Region	Family Wealth Svc HNW Partner	Partner

Hill, Tammy M	Great Lakes Region	FAS Transaction CS Partner	Partner
Hillmann, Jon P	Central Region	Assurance Partner	Partner
Hirsh, Lawrence Mark	Great Lakes Region	Lead Tax Partner	Partner
Hirsh, Mitchell	Great Lakes Region	FAS Fin Investigat CS Partner	Partner
Hoff, Melanie S	Northeast Region	Assurance Partner	Partner
Hoffman, Ryan J	West Region	Assurance Partner	Partner
Holland, Troy D	Great Lakes Region	Assurance Partner ESG	Partner
Holmberg, Martin R	Great Lakes Region	Assurance Partner	Partner
Holmes, Brian D	Great Lakes Region	FAS Industry Fin Adv Princi-FI	Principal
Horaney, Michelle	Central Region	Assurance Partner	Partner
Horn, William K	Central Region	Family Wealth Svc HNW Partner	Partner
Houle, Julie M	Northeast Region	Assurance Partner	Partner
Howard, Hugh R	Great Lakes Region	Assurance Partner	Partner
Hren, Brian	Central Region	Assurance Partner	Partner
Hubbard Jr, Lloyd J	Northeast Region	Assurance Partner	Partner
Hudson, Melvin E	West Region	Assurance Partner	Partner
Hurley, J. Ryan	Northeast Region	Assurance Partner	Partner
Isaac, Elliot	Northeast Region	Assurance Partner	Partner
Iyer, Kesavan R	Southeast Region	FAS Valuation Svcs Principal	Principal
Jackson, Todd A	Central Region	Lead Tax Partner	Partner
Jacobson, Robert W	West Region	RAS Internal Audit & Sox Princ	Principal
Jenkins, Andrew	Great Lakes Region	FAS Transaction CS Partner	Partner
Jenkins, Gary	Southeast Region	Lead Tax Partner	Partner
Jenkins, Kenneth J	Great Lakes Region	Lead Tax Partner	Partner
Ji, Yang Frank	Great Lakes Region	International Tax Partner	Partner
Jirsa, Robert J	Southeast Region	Assurance Partner	Partner
Joaquin, C Dean	West Region	Lead Tax Partner	Partner
Johannesen, Jeffrey	National	National Tax Leader	Partner
Johnson, Elizabeth	Central Region	TMC Infrastructure Principal	Principal
Johnson, James	West Region	Assurance Partner	Partner
Johnson, Randolph L	Central Region	Assurance Partner	Partner
Johnson, Steven	Great Lakes Region	Assurance Partner	Partner
Johnson, Steven R	Central Region	Lead Tax Partner	Partner
Jones, Brandon K	Central Region	Lead Tax Partner	Partner
Jones, Paul R	Great Lakes Region	Assurance Partner	Partner
Jong, Karen W	West Region	Lead Tax Partner	Partner
Jorth, Bruce J	National	Assurance Partner	Partner
Jugan, Steve	Northeast Region	Assurance Partner	Partner
Juliana, Michele	Northeast Region	TMC Business Apps Principal	Principal
Kadavy, James M	National	Partner Mgmt/Adm	Partner
Kain, Theresa A	West Region	FAS Industry Fin Adv Princi-NGH	Principal
Kalic, Loraine A	Great Lakes Region	Assurance Partner	Partner
Kalla, Jennifer A	Central Region	Lead Tax Partner	Partner

Kastenschmidt,Robert	National	RAS Internal Audit & Sox Part	Partner
Kathe,Shari L	Great Lakes Region	Assurance Partner	Partner
Kaufman,Gabrielle	Southeast Region	Family Wealth Svc HNW Partner	Partner
Kautter,David	National	Washington Nat'l Tax Partner	Partner
Kawecki,Richard	Southeast Region	RAS CS IT Audit Principal	Principal
Keating,Sean	Northeast Region	Lead Tax Partner	Partner
Kellogg,Jason J	Central Region	Assurance Partner	Partner
Kelly,Raymond	Northeast Region	Lead Tax Partner	Partner
Keninger,Korey C	Central Region	Assurance Partner	Partner
Kennedy,Kristi	Central Region	Lead Tax Partner	Partner
Kenney,Matthew A	Central Region	TMC Business Apps Principal	Principal
Kent,Ronald D	West Region	Assurance Partner	Partner
Kessel,Morton	Great Lakes Region	Family Wealth Svc HNW Partner	Partner
Kettler,Joshua N	Central Region	RAS Internal Audit & Sox Princ	Principal
Keyler,Lawrence	Great Lakes Region	Lead Tax Partner	Partner
Kiehl,Gregg	Southeast Region	Lead Tax Partner	Partner
Kiel,Paul F	Northeast Region	Contract Services Partner	Partner
Kiley Jr.,Paul C	Northeast Region	RAS CS Svc Org Assur Partner	Partner
Kimball,J. Scott	Great Lakes Region	Assurance Partner	Partner
Kinslow,Joseph S	Southeast Region	FAS Transaction CS Partner	Partner
Kirkell,Brian	National	Washington Nat'l Tax Principal	Principal
Kirley,Thomas Michael	National	Partner Mgmt/Adm	Partner
Kirn,Steven	Northeast Region	Assurance Partner	Partner
Kirsh,Michael A	Northeast Region	Lead Tax Partner	Partner
Kissell,Gerald B	Central Region	Lead Tax Partner	Partner
Kitchen,Patrick	Great Lakes Region	Assurance Partner	Partner
Klimkowski,James	Great Lakes Region	TMC Mgmt Consulting Princi	Principal
Klintworth,David J	Great Lakes Region	Family Wealth-WM Partner	Partner
Knudson,James R	Central Region	Assurance Partner	Partner
Koch,Timothy J	Great Lakes Region	Assurance Partner ESG	Partner
Kolodkin,Ronald	West Region	Lead Tax-Fed Spec Svc Partner	Partner
Koltun,Steven M	Great Lakes Region	Assurance Partner	Partner
Kondisetty,Sudhir K	Northeast Region	RAS CS Svc Org Assur Principa	Principal
Kopew,Steven P	Northeast Region	Lead Tax Partner	Partner
Kostick,Tasha Rae	West Region	Assurance Partner	Partner
Kracunas,William J	Northeast Region	TMC Mgmt Consulting Princi	Principal
Kral,Mark E	Southeast Region	International Tax Partner	Partner
Kramer,Gary M	West Region	Assurance Partner	Partner
Kreiner,Chaim H	Great Lakes Region	Assurance Partner	Partner
Krezek,James A	Central Region	Assurance Partner	Partner
Krowczyk-Mendoza,Sherrie A	Great Lakes Region	RAS Internal Audit & Sox Part	Partner
Krusell,Ross	Southeast Region	TMC Mgmt Consulting Princi	Principal
Kubicek,Christie L	West Region	Assurance Partner	Partner

Kultgen,Mark	Great Lakes Region	RAS Internal Audit & Sox Part	Partner
Kurek,Karen L	Great Lakes Region	Assurance Partner	Partner
Kwiatek,Harlan J	Northeast Region	Tax Partner SALT	Partner
LaDue,Christopher K	Northeast Region	FAS Valuation Svcs Principal	Principal
LaFrance,Steven W	Great Lakes Region	FASIndustry Fin Adv Part-HC	Partner
Lambrix,Gary R	West Region	Lead Tax Partner	Partner
Lamkin,Kathleen P	National	Human Resources Principal	Principal
Lamothe,Marc P	Northeast Region	Lead Tax Partner	Partner
Landau,Gerald	Northeast Region	Lead Tax-Local Mkt Grp Partner	Partner
Langley Jr,Robert P	Northeast Region	Assurance Partner	Partner
Lanza,John	Northeast Region	Lead Tax Partner	Partner
Lapidus,Carol C	Northeast Region	Assurance Partner	Partner
Lauritsen,Kaye A	West Region	Contract Services Partner	Partner
Le Bihan,Franck	National	Management Admin Principal	Principal
Leblanc,Larry L	Great Lakes Region	International Tax Partner	Partner
Lee,Jr.,Ronald Wendell	Southeast Region	Assurance Partner	Partner
Lee,Peter	West Region	Assurance Partner	Partner
Leffler,William H	Southeast Region	Lead Tax Partner	Partner
Leitzen,Valerie	Great Lakes Region	Lead Tax-Fed Spec Svc Partner	Partner
Lemke,Eric	Great Lakes Region	Assurance Partner	Partner
LeMond,Ryan T	West Region	Assurance Partner	Partner
Lemons,Dean M	Central Region	TMC Mgmt Consulting Princi	Principal
Lenz,Thomas C	Great Lakes Region	Lead Tax Partner	Partner
Lesser,Simon	Great Lakes Region	Partner Sales	Partner
Levenson,Daniel F	Great Lakes Region	RAS Internal Audit & Sox Part	Partner
Leyden,Thomas	West Region	Assurance Partner	Partner
Li, Virginia Way-Jen	Central Region	Family Wealth Svc HNW Partner	Partner
Lindamood,Alex	Southeast Region	International Tax Partner	Partner
Linders,Martina	Great Lakes Region	Lead Tax Partner	Partner
Lipari,Donald	Northeast Region	Assurance Partner	Partner
Lisi,John	Southeast Region	Lead Tax Partner	Partner
Lockwood,Debra K	Southeast Region	Contract Services Partner	Partner
Logan,Robert M	Central Region	Family Wealth Svc HNW Partner	Partner
Long,Jeffrey A	Great Lakes Region	FAS Fin Investigat CS Partner	Partner
Lord,Sara	National	Assurance Partner	Partner
Lorusso,Mark	Northeast Region	Lead Tax Partner	Partner
Lundberg,Michael D	National	Assurance Partner	Partner
Luzi,David S	Great Lakes Region	International Tax Partner	Partner
Machara,Joseph	Great Lakes Region	Lead Tax-Fed Spec Svc Partner	Partner
Mack,Christine T	Central Region	Assurance Partner	Partner
Mackenzie,Christopher J	Northeast Region	Partner Mgmt/Adm	Partner
Mackey,Scott	Northeast Region	Assurance Partner	Partner
Macora,Stanley	Northeast Region	FAS Transaction CS Partner	Partner

Maddux, Gregory A	Central Region	TMC Mgmt Consulting Part	Partner
Maginley, Donovan	Southeast Region	Assurance Partner	Partner
Mahoney Jr., Joseph E	Northeast Region	Assurance Partner	Partner
Mahoney, William III P	Northeast Region	Assurance Partner	Partner
Majer, John	Southeast Region	Lead Tax Partner	Partner
Malone, Andrew J	Northeast Region	Lead Tax Partner	Partner
Mansk, James Kenneth	Great Lakes Region	Assurance Partner	Partner
Mantas, John H	Northeast Region	Assurance Partner	Partner
Marcotte, Milton J	National	FAS Transaction CS Partner	Partner
Mardis, Jeffrey T	Southeast Region	Assurance Partner	Partner
Margolis, Barry H	Central Region	Family Wealth Svc HNW Partner	Partner
Marinacci, Thomas P	Northeast Region	Lead Tax Partner	Partner
Markey, Wayne Carl	Southeast Region	Lead Tax Partner	Partner
Maroules, Nicholas	Great Lakes Region	Assurance Partner	Partner
Marrano, Brian C	Great Lakes Region	Lead Tax Partner	Partner
Marshall, Brian	National	Assurance Partner	Partner
Marshburn, Morris R	Southeast Region	Assurance Partner	Partner
Martin, Garrick L	Southeast Region	Lead Tax Partner	Partner
Martin, Jerome J	Central Region	International Tax Partner	Partner
Marvel, Paul J	Northeast Region	Assurance Partner	Partner
Mascareno, Samuel	West Region	Lead Tax-Fed Spec Svc Partner	Partner
Mason, Craig J	Southeast Region	Lead Tax Partner	Partner
Massmann, Lance Walter	Central Region	Assurance Partner	Partner
Matheny, James Stephen	Southeast Region	Lead Tax Partner	Partner
Matson, Patricia	Other Groups	RAS Internal Audit & Sox Princ	Principal
Matthys, Ryan	Great Lakes Region	Assurance Partner	Partner
Matz, Randy	National	Family Wealth -WM Principal	Principal
Maves, Brandon M	Central Region	Assurance Partner	Partner
Mayhew, Keith R	Southeast Region	Family Wealth -WM Principal	Principal
Mazza, Joseph D	West Region	Assurance Partner	Partner
McAuliffe, R Bruce	Great Lakes Region	Lead Tax Partner	Partner
McCann, Steven J	Central Region	Assurance Partner	Partner
McCarragher, Joseph D	Central Region	Lead Tax-Local Mkt Grp Partner	Partner
McClelland, Stephen	Northeast Region	Assurance Partner	Partner
McConnell, Paige M	National	Assurance Partner	Partner
McCourt, John G	Southeast Region	Assurance Partner	Partner
McDonald, Robert Joseph	Northeast Region	Lead Tax Partner	Partner
McLemore, Lisa A	Northeast Region	Lead Tax Principal	Principal
McMahan, Ben L	Great Lakes Region	Lead Tax Partner	Partner
McNeal, Timothy D	Central Region	Assurance Partner	Partner
McParland, John	Northeast Region	Assurance Partner	Partner
Megahee, Laura	Southeast Region	Lead Tax Partner	Partner
Meier, Kurt	Central Region	TMC Business Apps Principal	Principal

Menaker, Steven Alan	Southeast Region	Assurance Partner	Partner
Meritt, Brian S	Southeast Region	Lead Tax Partner	Partner
Metzger, Moshe	Northeast Region	Lead Tax Partner	Partner
Meyer, Joel	Great Lakes Region	Lead Tax Partner	Partner
Milewski, Thomas A	Great Lakes Region	Assurance Partner	Partner
Miller, Faye	National	Assurance Partner	Partner
Miller, Kenneth L	Central Region	Lead Tax Partner	Partner
Millmann, Daniel C	Great Lakes Region	Assurance Partner	Partner
Miskell, Mark W	Great Lakes Region	Lead Tax Partner	Partner
Moeller, Jay J	Great Lakes Region	Assurance Partner	Partner
Moenck, Jan M	Other Groups	RAS Regulatory Compl Principal	Principal
Monaghan, Michael P	Southeast Region	Lead Tax Partner	Partner
Moore, Robert B	Great Lakes Region	FAS Transaction CS Partner	Partner
Morgan, Bryce W	West Region	Lead Tax Partner	Partner
Moritz, Timothy E	Great Lakes Region	Assurance Partner	Partner
Morton, James F	National	Assurance Partner	Partner
Mulloy, Patrick	Northeast Region	Assurance Partner	Partner
Mulvey, Peter T	Great Lakes Region	Assurance Partner	Partner
Muratovic, Haslan	Northeast Region	Lead Tax Partner	Partner
Murphy Hirata, Patricia	West Region	Family Wealth Svc HNW Partner	Partner
Murphy, Christopher M	Great Lakes Region	Assurance Partner	Partner
Murphy, Craig A	Central Region	Assurance Partner	Partner
Musi, Gennaro	Northeast Region	Lead Tax Partner	Partner
Nacmias, Joseph	Northeast Region	Lead Tax-Local Mkt Grp Partner	Partner
Nafziger, Michael	Central Region	TMC Business Apps Principal	Principal
Nahom, Robert	West Region	Lead Tax Partner	Partner
Nahorski, James R	Central Region	Lead Tax Partner	Partner
Natalucci, Gregory P	Northeast Region	Assurance Partner	Partner
Natenstedt, Donald E	West Region	Regional Managing Partner Mgmt	Partner
Nedder, Ernest J	Northeast Region	Lead Tax Partner	Partner
Nelson, Bryan	Central Region	TMC Infrastructure Principal	Principal
Nelson, Michael V	Central Region	Lead Tax Partner	Partner
Neumann, Roger L	Central Region	Lead Tax Partner	Partner
Newman, Philip	Southeast Region	Assurance Partner	Partner
Nichols, K. Michael	Great Lakes Region	FAS Industry Fin Adv Part-HC	Partner
Nichols, Martin	Central Region	TMC Infrastructure Principal	Principal
Nichols, Richard	Northeast Region	Lead Tax Partner	Partner
Nickel, Jamie S	Central Region	Assurance Partner	Partner
Nicolopoulos, John	Northeast Region	Assurance Partner	Partner
Niden, Henry	Southeast Region	Assurance Partner	Partner
Nietzel, Terri L	Great Lakes Region	Family Wealth Svc HNW Partner	Partner
Nilges, Dennis P	Central Region	Assurance Partner	Partner
Nockels, Paul J	Great Lakes Region	Assurance Partner	Partner

Noonan,David	National	TMC Mgmt Consulting Princi	Principal
Norfleet,James	Northeast Region	Assurance Partner	Partner
Nudelman,Mendel	National	Partner Mgmt/Adm	Partner
Nunez,Alfonso	West Region	Lead Tax-Fed Spec Svc Partner	Partner
O'Brien,William J	Great Lakes Region	Assurance Partner	Partner
O'Connor,Douglas J	Great Lakes Region	Assurance Partner	Partner
Oeth,David R	Central Region	Lead Tax Partner	Partner
Ohliger,Teri A	Northeast Region	Assurance Partner	Partner
O'Leary,Richard A	West Region	Assurance Partner	Partner
O'Leary,Thomas	Southeast Region	Lead Tax Partner	Partner
Opheim,Douglas W	National	Chief Financial Officer	Partner
Opland,Gordon L	Central Region	TMC Business Apps Principal	Principal
Parish,Steven	Southeast Region	State and Local Tax Principal	Principal
Paul,Alan D	Northeast Region	Lead Tax Partner	Partner
Pavano,Carrrie A	West Region	Assurance Partner	Partner
Peikes,Rebecca	Northeast Region	Lead Tax Partner	Partner
Peltz,Scott	National	FAS Fin Investigat CS Partner	Partner
Perez,Eric	Northeast Region	Lead Tax-CIM Partner	Partner
Perez,Patricio J	Southeast Region	RAS Internal Audit & Sox Part	Partner
Peterson,David B	Great Lakes Region	Assurance Partner	Partner
Petrus,William J	Great Lakes Region	Assurance Partner	Partner
Phipps,Jeannette I	Central Region	Family Wealth Svc HNW Partner	Partner
Pierce,Christopher M	Central Region	Assurance Partner	Partner
Pierson,Ronald G	West Region	Assurance Partner	Partner
Pinkus,Paul	Great Lakes Region	Assurance Partner	Partner
Pleiman,Todd P	Great Lakes Region	Assurance Partner	Partner
Plutzer,Robert	Northeast Region	Assurance Partner	Partner
Pohlman,Scott C	National	Assurance Partner	Partner
Pornoy,Karen	Great Lakes Region	TMC Business Apps Partner	Partner
Pottratz,Michael	Great Lakes Region	Assurance Partner	Partner
Price,Dean R	Central Region	Lead Tax-Local Mkt Grp Partner	Partner
Prien,Kevin K	Central Region	Regional Managing Partner Mgmt	Partner
Prillaman,Jacquelyn	Southeast Region	Lead Tax Partner	Partner
Prophet,Melissa G	Central Region	Assurance Partner	Partner
Prough,Roger L	Great Lakes Region	Assurance Partner	Partner
Radford,Michael	Southeast Region	Family Wealth Svc HNW Partner	Partner
Radke,Craig T	Southeast Region	Assurance Partner	Partner
Ragan,Randy A	Great Lakes Region	Assurance Partner	Partner
Randles,Gary R	Great Lakes Region	Lead Tax-Local Mkt Grp Partner	Partner
Rate Jr,Richard A	Southeast Region	Assurance Partner	Partner
Reagan,Kevin	West Region	Assurance Partner	Partner
Reffner,Karen L	West Region	Assurance Partner	Partner
Rennie,Marcia	Northeast Region	Lead Tax Partner	Partner

Ricchezza, Joseph R	Northeast Region	Lead Tax Partner	Partner
Richardson, James L	Southeast Region	Lead Tax Partner	Partner
Richardson, James M	Central Region	Assurance Partner	Partner
Riddle, Steven D	Central Region	State and Local Tax Principal	Principal
Ridenour, Craig	Southeast Region	Tax Partner SALT	Partner
Rilling, John	Northeast Region	Assurance Partner	Partner
Rineberg, Michael S	Great Lakes Region	Assurance Partner	Partner
Ritsche, Mark A	Central Region	Assurance Partner	Partner
Roeder, Susan L	Northeast Region	Assurance Partner	Partner
Romano, John J	Central Region	Lead Tax Partner	Partner
Romano, Michael T	Northeast Region	TMC Fin&Acctg Outsource Part	Partner
Rominger, Jack L	National	Assurance Partner	Partner
Roozeboom, Douglas T	Central Region	Assurance Partner	Partner
Rosenfeld, Diego	Northeast Region	TMC Infrastructure Principal	Principal
Rosenthal, Barry	Great Lakes Region	Assurance Partner ESG	Partner
Ross, Jeffrey A	Southeast Region	Assurance Partner	Partner
Rotta, Matthew Joseph	Great Lakes Region	Assurance Partner	Partner
Rourick, Thomas J	Central Region	Assurance Partner	Partner
Routh, Daniel James	Central Region	Lead Tax Partner	Partner
Rubischko, Jeremy D	Central Region	Lead Tax-CIM Partner	Partner
Rucker, Brandon T	Southeast Region	Assurance Partner	Partner
Ruey, Nathaniel J	Great Lakes Region	RAS Internal Audit & Sox Part	Partner
Salmons, James B	Central Region	Assurance Partner	Partner
Sancewich, Wendy M	West Region	Assurance Partner	Partner
Sanderson, Colin	Northeast Region	Assurance Partner	Partner
Sandler, Eric	Northeast Region	Lead Tax Partner	Partner
Sannella, Louis J	Northeast Region	Assurance Partner	Partner
Santori, Mary Beth	Central Region	Lead Tax Partner	Partner
Sasse, Denise A	Great Lakes Region	Assurance Partner	Partner
Saunders, Rodney L	Southeast Region	Assurance Partner	Partner
Savva, Elisavet M	Southeast Region	Assurance Partner	Partner
Scharenbroch, Carl L	Great Lakes Region	Assurance Partner	Partner
Schena, Robert J	Northeast Region	Assurance Partner	Partner
Schmidt, Robert	West Region	International Tax Principal	Principal
Schneidman, Byron	Great Lakes Region	Lead Tax Partner	Partner
Schnell, Thomas M	Great Lakes Region	Assurance Partner ESG	Partner
Schoenauer, Steven R	Central Region	Assurance Partner	Partner
Schoster, Kenneth J	Great Lakes Region	Lead Tax Partner	Partner
Schroeder, Kathleen O	Central Region	Lead Tax Partner	Partner
Schulte, Jon P	Central Region	Assurance Partner	Partner
Schultz, Charles	National	Washington Nat'l Tax Partner	Partner
Schwartz, Michael A	Great Lakes Region	FAS Industry Fin Adv Princi-RE	Principal
Schwartz, Terry	Great Lakes Region	Assurance Partner	Partner

Sciarappa, Donna M	Great Lakes Region	Regional Managing Partner Mgmt	Partner
Score, Douglas O	Central Region	Lead Tax Partner	Partner
Scudder, David	National	Partner Mgmt/Adm	Partner
Seaton, Jennifer	Great Lakes Region	Lead Tax Partner	Partner
Sedwick, Melna Lynn	Southeast Region	Lead Tax Partner	Partner
Seidel, Jeffrey B	National	National Tax Partner	Partner
Seiler, David J	Great Lakes Region	Assurance Partner	Partner
Sekhri, Vikas	Northeast Region	Lead Tax-Fed Spec Svc Partner	Partner
Sellers, Charles E	Southeast Region	Lead Tax Partner	Partner
Sengstock, Dean A	Southeast Region	Contract Services Partner	Partner
Sevier, Jason	Southeast Region	Assurance Partner	Partner
Shah, Kislay	Northeast Region	Assurance Partner	Partner
Shamon, Joel F	Northeast Region	Assurance Partner	Partner
Sharp, Kristi	Central Region	Assurance Partner	Partner
Shaw, Patrick T	Great Lakes Region	Lead Tax Partner	Partner
Shaw, Thomas J	Great Lakes Region	Assurance Partner	Partner
Shear, Eugene	Northeast Region	Assurance Partner	Partner
Sheeley, Stacey	Northeast Region	Assurance Partner	Partner
Sheridan, Rebecca T	Central Region	Lead Tax-Fed Spec Svc Partner	Partner
Shlinger, Harry	Northeast Region	International Tax Partner	Partner
Shriner, Richard	Southeast Region	RAS Internal Audit & Sox Princ	Principal
Shumovich, Daniel G	West Region	RAS Internal Audit & Sox Princ	Principal
Sibley, Jason A	Central Region	Assurance Partner	Partner
Siebrasse, Paul B	Central Region	FAS Valuation Svcs Principal	Principal
Siegel, Charles Mitchell	Northeast Region	International Tax Partner	Partner
Siegel, Terri T	Central Region	Family Wealth Svc HNW Partner	Partner
Silver, David	Southeast Region	Lead Tax Partner	Partner
Simms, George	Southeast Region	RAS Internal Audit & Sox Part	Partner
Simonson, Beryl D	Northeast Region	Assurance Partner	Partner
Sims, Leslie A	Central Region	Assurance Partner	Partner
Singer, Cristin	Northeast Region	Assurance Partner	Partner
Sink, James L	Southeast Region	FAS Industry Fin Adv Princi-HC	Principal
Sisler, Melissa R	Central Region	Assurance Partner	Partner
Sjoholm, Joseph P	Northeast Region	Assurance Partner	Partner
Smaroff, Duke G	Great Lakes Region	Contract Services Partner	Partner
Smith, David N	Southeast Region	Assurance Partner	Partner
Smith, James M	Central Region	Assurance Partner	Partner
Smith, Kevin M	Central Region	Assurance Partner	Partner
Smith, Michael D	Northeast Region	TMC Fin&Acctg Outsource Part	Partner
Smith, Roger K	Central Region	Assurance Partner	Partner
Sneeringer, Thomas J	Southeast Region	Assurance Partner	Partner
Snyder, Mark L	Southeast Region	Assurance Partner	Partner
Sobhy, Mohamed	West Region	Assurance Partner	Partner

Sokolowski, Christopher J	Great Lakes Region	Lead Tax Partner	Partner
Spencer, Margaret C	Other Groups	RAS Regulatory Compl Principal	Principal
Spigelman, Alan Howard	Great Lakes Region	Family Wealth Svc HNW Partner	Partner
Spizman, William D	Great Lakes Region	FAS Transaction CS Partner	Partner
Sprague, David B	Central Region	Family Wealth Svc HNW Partner	Partner
Spreitzer, James B	Central Region	Assurance Partner	Partner
Sprenger, Steven S	Central Region	FAS Valuation Svcs Principal	Principal
Sproull, John Patrick	Southeast Region	Assurance Partner	Partner
St. Germain, Jim E	Northeast Region	Lead Tax-Fed Spec Sv Principal	Principal
Stackpole, Leslie B	West Region	Lead Tax Partner	Partner
Stallard, Justin D	Great Lakes Region	Lead Tax Partner	Partner
Stanley, Mark	Southeast Region	Lead Tax Partner	Partner
Steinberg, Joel	National	Assurance Partner	Partner
Sterling, David A	Great Lakes Region	Lead Tax-Fed Spec Svc Partner	Partner
Steward, Daniel P	Great Lakes Region	Assurance Partner	Partner
Stewart, Stephen S	Southeast Region	Assurance Partner	Partner
Stilo, V Todd	Northeast Region	Assurance Partner	Partner
Stoettner, Robert E	Great Lakes Region	Assurance Partner	Partner
Stoneburner, Keith Lee	Central Region	Assurance Partner	Partner
Strauss, Amanda Claire	Central Region	Assurance Partner	Partner
Strimber, Mark	Northeast Region	International Tax Principal	Principal
Strype, Michael P	Northeast Region	Assurance Partner	Partner
Stuart, Richard	National	Assurance Partner	Partner
Sturisky, Gary	National	Natl Business Consulting Ldr	Partner
Sundar Raj, Kartik	West Region	FAS Transaction CS Partner	Partner
Susswein, Donald Benjamin	National	Washington Nat'l Tax Principal	Principal
Swanson, Andrew C	Central Region	Lead Tax Partner	Partner
Sweeney, James P	Southeast Region	Lead Tax Partner	Partner
Szczepaniak, Anthony	National	Contract Services Partner	Partner
Talcoff, Mathew D	Northeast Region	Lead Tax Partner	Partner
Tasel, Murat	Southeast Region	Lead Tax Partner	Partner
Tassitano, Tamara K	Southeast Region	Assurance Partner	Partner
Taub, Stuart	Northeast Region	Assurance Partner	Partner
Ten Pas, Harlan M	Great Lakes Region	Lead Tax Partner	Partner
Thomas-beck, Kathleen M	Southeast Region	RAS Internal Audit & Sox Part	Partner
Ticknor, Matthew M	Central Region	Lead Tax-Fed Spec Svc Partner	Partner
Tiefenthaler, Tim J	West Region	Assurance Partner	Partner
Tomasiewicz, Beverly	Great Lakes Region	Assurance Partner	Partner
Tomaw, Mark A	Great Lakes Region	Assurance Partner	Partner
Topinka, Jolene A	Central Region	RAS Regulatory Compl Principal	Principal
Topp, Corey A	Central Region	Assurance Partner	Partner
Tracy, Mitchell P	Other Groups	RAS Regulatory Compl Principal	Principal
Trager, Michael H	Northeast Region	Assurance Partner	Partner

Tramp,Chad P	Central Region	Family Wealth-WM Partner	Partner
Tritabaugh,Adam W.	Central Region	International Tax Partner	Partner
Tucker,Richard J	Southeast Region	Lead Tax Partner	Partner
Tunning,Marty J	Central Region	Lead Tax-Local Mkt Grp Partner	Partner
Umphress,Victoria Y	West Region	Assurance Partner	Partner
Underwood,Douglas W	Central Region	RAS CS IT Audit Principal	Principal
Urban,Anthony A	Central Region	Tax Principal SALT	Principal
Valderrama,James	Great Lakes Region	Lead Tax Partner	Partner
Valentine,Gretchen L	West Region	Lead Tax-Fed Spec Svc Partner	Partner
Van Wert,David	West Region	FAS Transaction CS Partner	Partner
Vance,Patrick M	Central Region	TMC Mgmt Consulting Princi	Principal
Vandenbergh,Daniel A	Central Region	Assurance Partner	Partner
VanDyne,Rochelle Ann	National	Assurance Partner	Partner
Vanlandingham,Scott D	Southeast Region	FAS Industry Fin Adv Princi-HC	Principal
Vannucci,Kevin T	Northeast Region	FAS Valuation Services Partner	Partner
Varga,Gerald	West Region	Assurance Partner	Partner
Verdick,Martin E	Great Lakes Region	Lead Tax-Local Mkt Grp Partner	Partner
Vergo,Michael J	Southeast Region	Assurance Partner	Partner
Vial,Paul R	Central Region	Assurance Partner	Partner
Vitale,Leslie P	Northeast Region	Lead Tax-Local Mkt Grp Partner	Partner
Vogelsang,William	West Region	Assurance Partner	Partner
Voigt,Lee A	Central Region	TMC Infrastructure Principal	Principal
Volpe,Ralph A	Northeast Region	Assurance Partner	Partner
Wagner,Jr,Horace	Southeast Region	Family Wealth Svc HNW Partner	Partner
Wagner,Robert E	Southeast Region	Lead Tax Partner	Partner
Walch,James M	National	Assurance Partner	Partner
Walker,Patrice	West Region	TMC Mgmt Consulting Princi	Principal
Wall,Daniel M	Great Lakes Region	Lead Tax Partner	Partner
Wallace,Keith T	Southeast Region	Assurance Partner	Partner
Wallgren,Donald	Central Region	Lead Tax Partner	Partner
Warley,Carol G	Central Region	Family Wealth Svc HNW Partner	Partner
Warren,Andrew	Northeast Region	Assurance Partner	Partner
Wasserman,Philip M	Northeast Region	Lead Tax Partner	Partner
Waterman,Jonathan A	Great Lakes Region	Assurance Partner	Partner
Waterman,Mark	Southeast Region	TMC Mgmt Consulting Princi	Principal
Watkins,Larry W	Southeast Region	Assurance Partner	Partner
Watson,James A	Southeast Region	Lead Tax Partner	Partner
Watson,Michael P	Great Lakes Region	Family Wealth -WM Principal	Principal
Wax,Laurie F	Northeast Region	Lead Tax Partner	Partner
Webb,Bruce P	National	Assurance Partner	Partner
Weber Jr.,Eugene A	Southeast Region	Assurance Partner	Partner
Weber,John	National	Assurance Partner	Partner
Weber,Michael B	Northeast Region	Assurance Partner	Partner

Weber,Ryan J	Central Region	Assurance Partner	Partner
Wehrheim,Richard D.	Central Region	Lead Tax Partner	Partner
Weil,Lynne	Great Lakes Region	Assurance Partner	Partner
Wells,William E	West Region	Assurance Partner	Partner
Wernimont,Chad M	Central Region	Lead Tax Partner	Partner
West,John C	Southeast Region	Lead Tax Partner	Partner
Wetzel,Daniel	Central Region	FAS Fin Investigat CS Partner	Partner
Wheadon,Daniel J	Northeast Region	TMC Mgmt Consulting Part	Partner
Whelan,Daniel	Southeast Region	RAS Internal Audit & Sox Part	Partner
Whetstone,Tracy	National	Assurance Partner	Partner
Wickwire,Craig D.	West Region	Lead Tax Partner	Partner
Wilgenbusch,Scott	Great Lakes Region	Assurance Partner	Partner
Wilkins,Thomas Lee	Southeast Region	Lead Tax Partner	Partner
Wilks,Shad W	Southeast Region	Assurance Partner	Partner
Williams,Colleen A	Northeast Region	Assurance Partner	Partner
Williams,Dana C	West Region	FAS Transaction CS Partner	Partner
Williams,Jeffrey G	Southeast Region	Lead Tax Partner	Partner
Williams,Michael F	Central Region	Tax Partner SALT	Partner
Wilson,Lisa T	West Region	Assurance Partner	Partner
Wilson,Peter S	National	TQRM Partner	Partner
Wilson,Scott H.	Southeast Region	Assurance Partner	Partner
Wilson-Jones,Darcelia A	West Region	Assurance Partner	Partner
Wiltgen,Karen	Great Lakes Region	TMC Mgmt Consulting Princi	Principal
Windlinger,John R	Great Lakes Region	Lead Tax Partner	Partner
Windram,Thomas	National	Washington Nat'l Tax Partner	Partner
Wischmeyer Jr,Thomas A	Great Lakes Region	Assurance Partner ESG	Partner
Woell,James M	Central Region	Assurance Partner	Partner
Wood,Anthony	National	Family Wealth -WM Principal	Principal
Wood,Christian	National	Washington Nat'l Tax Principal	Principal
Wood,David	Great Lakes Region	RAS CS Svc Org Assur Partner	Partner
Woodworth,William J	West Region	FAS Industry Fin Adv Part-NGH	Partner
Worden,Clay	Southeast Region	Assurance Partner	Partner
Wozniczka,John	Great Lakes Region	Tax Partner SALT	Partner
Wright,Rodlee J	Northeast Region	Assurance Partner	Partner
Wright,Thomas M	Central Region	Family Wealth Svc HNW Partner	Partner
Wunder,Nichole	Northeast Region	Assurance Partner	Partner
Yager,Jeffrey H	Northeast Region	Assurance Partner	Partner
Yonowitz,Arthur	Southeast Region	Lead Tax Partner	Partner
York,Sherri Holbrook	Southeast Region	Tax Partner SALT	Partner
Young,Richard J	Central Region	Family Wealth-WM Partner	Partner
Zabel,Jeremy D	Central Region	Assurance Partner	Partner
Zalick,John P	Great Lakes Region	Lead Tax Partner	Partner
Zall,Bryan A	West Region	Assurance Partner	Partner

Zanderson, Jason V	Central Region	Lead Tax Partner	Partner
Zompa, Nicole	Northeast Region	Assurance Partner	Partner
Zwart, Jeremy D	Central Region	Assurance Partner	Partner

COOK COUNTY DISCLOSURE OF OWNERSHIP INTEREST STATEMENT SIGNATURE PAGE

Linda S. Abernethy
Name of Authorized Applicant/Holder Representative (please print or type)

Linda S Abernethy
Signature

linda.abernethy@rsmus.com
E-mail address

Partner
Title

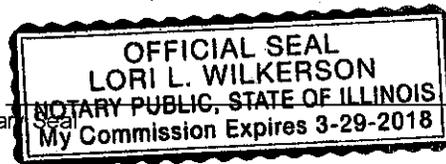
10-29-2015
Date

847.413.6248
Phone Number

Subscribed to and sworn before me
this 29th day of Oct, 2015

x Lori L Wilkerson
Notary Public Signature

My commission expires:



Notary Seal



COOK COUNTY BOARD OF ETHICS
 69 W. WASHINGTON STREET, SUITE 3040
 CHICAGO, ILLINOIS 60602
 312/603-4304 Office 312/603-9988 Fax

FAMILIAL RELATIONSHIP DISCLOSURE PROVISION

Nepotism Disclosure Requirement:

Doing a significant amount of business with the County requires that you disclose to the Board of Ethics the existence of any familial relationships with any County employee or any person holding elective office in the State of Illinois, the County, or in any municipality within the County. The Ethics Ordinance defines a significant amount of business for the purpose of this disclosure requirement as more than \$25,000 in aggregate County leases, contracts, purchases or sales in any calendar year.

If you are unsure of whether the business you do with the County or a County agency will cross this threshold, err on the side of caution by completing the attached familial disclosure form because, among other potential penalties, any person found guilty of failing to make a required disclosure or knowingly filing a false, misleading, or incomplete disclosure will be prohibited from doing any business with the County for a period of three years. The required disclosure should be filed with the Board of Ethics by January 1 of each calendar year in which you are doing business with the County and again with each bid/proposal/quotation to do business with Cook County. The Board of Ethics may assess a late filing fee of \$100 per day after an initial 30-day grace period.

The person that is doing business with the County must disclose his or her familial relationships. If the person on the County lease or contract or purchasing from or selling to the County is a business entity, then the business entity must disclose the familial relationships of the individuals who are and, during the year prior to doing business with the County, were:

- its board of directors,
- its officers,
- its employees or independent contractors responsible for the general administration of the entity,
- its agents authorized to execute documents on behalf of the entity, and
- its employees who directly engage or engaged in doing work with the County on behalf of the entity.

Do not hesitate to contact the Board of Ethics at (312) 603-4304 for assistance in determining the scope of any required familial relationship disclosure.

Additional Definitions:

“*Familial relationship*” means a person who is a spouse, domestic partner or civil union partner of a County employee or State, County or municipal official, or any person who is related to such an employee or official, whether by blood, marriage or adoption, as a:

- | | | |
|----------------------------------|--|---------------------------------------|
| <input type="checkbox"/> Parent | <input type="checkbox"/> Grandparent | <input type="checkbox"/> Stepfather |
| <input type="checkbox"/> Child | <input type="checkbox"/> Grandchild | <input type="checkbox"/> Stepmother |
| <input type="checkbox"/> Brother | <input type="checkbox"/> Father-in-law | <input type="checkbox"/> Stepson |
| <input type="checkbox"/> Sister | <input type="checkbox"/> Mother-in-law | <input type="checkbox"/> Stepdaughter |
| <input type="checkbox"/> Aunt | <input type="checkbox"/> Son-in-law | <input type="checkbox"/> Stepbrother |
| <input type="checkbox"/> Uncle | <input type="checkbox"/> Daughter-in-law | <input type="checkbox"/> Stepsister |
| <input type="checkbox"/> Niece | <input type="checkbox"/> Brother-in-law | <input type="checkbox"/> Halfbrother |
| <input type="checkbox"/> Nephew | <input type="checkbox"/> Sister-in-law | <input type="checkbox"/> Halfsister |

COOK COUNTY BOARD OF ETHICS
FAMILIAL RELATIONSHIP DISCLOSURE FORM

A. **PERSON DOING OR SEEKING TO DO BUSINESS WITH THE COUNTY**

Name of Person Doing Business with the County: Linda S. Abernethy

Address of Person Doing Business with the County: One South Wacker Drive, Chicago, IL 60606

Phone number of Person Doing Business with the County: 847.413.6248

Email address of Person Doing Business with the County: Linda.abernethy@rsmus.com

If Person Doing Business with the County is a Business Entity, provide the name, title and contact information for the individual completing this disclosure on behalf of the Person Doing Business with the County:

B. **DESCRIPTION OF BUSINESS WITH THE COUNTY**

Append additional pages as needed and for each County lease, contract, purchase or sale sought and/or obtained during the calendar year of this disclosure (or the proceeding calendar year if disclosure is made on January 1), identify:

The lease number, contract number, purchase order number, request for proposal number and/or request for qualification number associated with the business you are doing or seeking to do with the County: 11-88-031

The aggregate dollar value of the business you are doing or seeking to do with the County: \$ 1,762,000

The name, title and contact information for the County official(s) or employee(s) involved in negotiating the business you are doing or seeking to do with the County: _____

The name, title and contact information for the County official(s) or employee(s) involved in managing the business you are doing or seeking to do with the County: _____

Mr. Pat Nester, CFO Cook County Treasurer's Office

C. **DISCLOSURE OF FAMILIAL RELATIONSHIPS WITH COUNTY EMPLOYEES OR STATE, COUNTY OR MUNICIPAL ELECTED OFFICIALS**

Check the box that applies and provide related information where needed

- The Person Doing Business with the County is an individual and there is no familial relationship between this individual and any Cook County employee or any person holding elective office in the State of Illinois, Cook County, or any municipality within Cook County.
- The Person Doing Business with the County is a business entity and there is no familial relationship between any member of this business entity's board of directors, officers, persons responsible for general administration of the business entity, agents authorized to execute documents on behalf of the business entity or employees directly engaged in contractual work with the County on behalf of the business entity, and any Cook County employee or any person holding elective office in the State of Illinois, Cook County, or any municipality within Cook County.

**COOK COUNTY BOARD OF ETHICS
FAMILIAL RELATIONSHIP DISCLOSURE FORM**

- The Person Doing Business with the County is an **individual** and **there is a familial relationship** between this individual and at least one Cook County employee and/or a person or persons holding elective office in the State of Illinois, Cook County, and/or any municipality within Cook County. **The familial relationships are as follows:**

Name of Individual Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

If more space is needed, attach an additional sheet following the above format.

- The Person Doing Business with the County is a **business entity** and **there is a familial relationship** between at least one member of this business entity's board of directors, officers, persons responsible for general administration of the business entity, agents authorized to execute documents on behalf of the business entity and/or employees directly engaged in contractual work with the County on behalf of the business entity, on the one hand, and at least one Cook County employee and/or a person holding elective office in the State of Illinois, Cook County, and/or any municipality within Cook County, on the other. **The familial relationships are as follows:**

Name of Member of Board of Director for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Name of Officer for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Name of Person Responsible for the General Administration of the Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Name of Agent Authorized to Execute Documents for Business Entity Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Name of Employee of Business Entity Directly Engaged in Doing Business with the County	Name of Related County Employee or State, County or Municipal Elected Official	Title and Position of Related County Employee or State, County or Municipal Elected Official	Nature of Familial Relationship*
Jennifer Wiskus, Senior Tax Manager	Pat Nester, CFO Treasurer's Office		Spouse
_____	_____	_____	_____
_____	_____	_____	_____

If more space is needed, attach an additional sheet following the above format.

VERIFICATION: To the best of my knowledge, the information I have provided on this disclosure form is accurate and complete. I acknowledge that an inaccurate or incomplete disclosure is punishable by law, including but not limited to fines and debarment.

Janda S. Abunty
Signature of Recipient

10-29-2015
Date

SUBMIT COMPLETED FORM TO: Cook County Board of Ethics
69 West Washington Street, Suite 3040, Chicago, Illinois 60602
Office (312) 603-4304 – Fax (312) 603-9988
CookCounty.Ethics@cookcountyil.gov

* Spouse, domestic partner, civil union partner or parent, child, sibling, aunt, uncle, niece, nephew, grandparent or grandchild by blood, marriage (*i.e.* in laws and step relations) or adoption.

SECTION 4

COOK COUNTY AFFIDAVIT FOR WAGE THEFT ORDINANCE

Effective May 1, 2015, every Person, **including Substantial Owners**, seeking a Contract with Cook County must comply with the Cook County Wage Theft Ordinance set forth in Chapter 34, Article IV, Section 179. Any Person/Substantial Owner, who fails to comply with Cook County Wage Theft Ordinance, may request that the Chief Procurement Officer grant a reduction or waiver in accordance with Section 34-179(d).

"Contract" means any written document to make Procurements by or on behalf of Cook County.

"Person" means any individual, corporation, partnership, Joint Venture, trust, association, limited liability company, sole proprietorship or other legal entity.

"Procurement" means obtaining supplies, equipment, goods, or services of any kind.

"Substantial Owner" means any person or persons who own or hold a twenty-five percent (25%) or more percentage of interest in any business entity seeking a County Privilege, including those shareholders, general or limited partners, beneficiaries and principals; except where a business entity is an individual or sole proprietorship, Substantial Owner means that individual or sole proprietor.

All Persons/Substantial Owners are required to complete this affidavit and comply with the Cook County Wage Theft Ordinance before any Contract is awarded. Signature of this form constitutes a certification the information provided below is correct and complete, and that the individual(s) signing this form has/have personal knowledge of such information.

I. Contract Information:

Contract Number: 11-88-031

County Using Agency (requesting Procurement): Comptroller's Office

II. Person/Substantial Owner Information:

Person (Corporate Entity Name): RSM US LLP

Substantial Owner Complete Name: No substantial owners

FEIN# 42-0714325

Date of Birth: _____ E-mail address: _____

Street Address: One South Wacker Drive

City: Chicago State: IL Zip: 60606

Home Phone: (847) 517-7070 Driver's License No: _____

III. Compliance with Wage Laws:

Within the past five years has the Person/Substantial Owner, in any judicial or administrative proceeding, been convicted of, entered a plea, made an admission of guilt or liability, or had an administrative finding made for committing a repeated or willful violation of any of the following laws:

Illinois Wage Payment and Collection Act, 820 ILCS 115/1 et seq., YES or **NO**

Illinois Minimum Wage Act, 820 ILCS 105/1 et seq., YES or **NO**

Illinois Worker Adjustment and Retraining Notification Act, 820 ILCS 65/1 et seq., YES or **NO**

Employee Classification Act, 820 ILCS 185/1 et seq., YES or **NO**

Fair Labor Standards Act of 1938, 29 U.S.C. 201, et seq., YES or **NO**

Any comparable state statute or regulation of any state, which governs the payment of wages YES or **NO**

If the Person/Substantial Owner answered "Yes" to any of the questions above, it is ineligible to enter into a Contract with Cook County, but can request a reduction or waiver under **Section IV**.

IV. Request for Waiver or Reduction

If Person/Substantial Owner answered "Yes" to any of the questions above, it may request a reduction or waiver in accordance with Section 34-179(d), provided that the request for reduction or waiver is made on the basis of one or more of the following actions that have taken place:

There has been a bona fide change in ownership or Control of the ineligible Person or Substantial Owner
YES or NO

Disciplinary action has been taken against the individual(s) responsible for the acts giving rise to the violation
YES or NO

Remedial action has been taken to prevent a recurrence of the acts giving rise to the disqualification or default
YES or NO

Other factors that the Person or Substantial Owner believe are relevant.
YES or NO

The Person/Substantial Owner must submit documentation to support the basis of its request for a reduction or waiver. The Chief Procurement Officer reserves the right to make additional inquiries and request additional documentation.

V. Affirmation

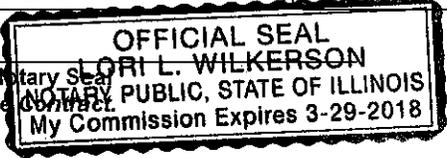
The Person/Substantial Owner affirms that all statements contained in the Affidavit are true, accurate and complete.

Signature: Linda S. Abernethy Date: 10-29-2015

Name of Person signing (Print): Linda S. Abernethy Title: Partner

Subscribed and sworn to before me this 29th day of October 2015

X Lori L. Wilkerson
Notary Public Signature



Note: The above information is subject to verification prior to the award of the contract.

SECTION 5

CONTRACT AND EDS EXECUTION PAGE
PLEASE EXECUTE THREE ORIGINAL PAGES OF EDS

The Applicant hereby certifies and warrants that all of the statements, certifications and representations set forth in this EDS are true, complete and correct; that the Applicant is in full compliance and will continue to be in compliance throughout the term of the Contract or County Privilege issued to the Applicant with all the policies and requirements set forth in this EDS; and that all facts and information provided by the Applicant in this EDS are true, complete and correct. The Applicant agrees to inform the Chief Procurement Officer in writing if any of such statements, certifications, representations, facts or information becomes or is found to be untrue, incomplete or incorrect during the term of the Contract or County Privilege.

Execution by Corporation

_____ Corporation's Name	_____ President's Printed Name and Signature
_____ Telephone	_____ Email
_____ Secretary Signature	_____ Date

Execution by LLC

_____ LLC Name	_____ *Member/Manager Printed Name and Signature
_____ Date	_____ Telephone and Email

Execution by Partnership/Joint Venture

RSM US LLP _____ Partnership/Joint Venture Name	Linda S. Abernethy <i>Linda S Abernethy</i> _____ *Partner/Joint Venturer Printed Name and Signature
10/29/15 _____ Date	847.413.6248 Linda.abernethy@rsmus.com _____ Telephone and Email

Execution by Sole Proprietorship

_____ Printed Name Signature	_____ Assumed Name (if applicable)
_____ Date	_____ Telephone and Email

Subscribed and sworn to before me this
29th day of Oct, 2015.

Lori L Wilkerson

Notary Public Signature

My commission expires: 3-29-2018

Notary Seal



*If the operating agreement, partnership agreement or governing documents requiring execution by multiple members, managers, partners, or joint venturers, please complete and execute additional Contract and EDS Execution Pages.

**Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form**

OCPO ONLY:
<input type="radio"/> Disqualification
<input type="radio"/> Check Complete

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract.** In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 11-88-031	Date: October 29, 2015
Total Bid or Proposal Amount: \$1,762,000	Contract Title: Contract for Professional Auditing Services
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Washington, Pittman & McKeever
Authorized Contact for Contractor: Linda Abernethy	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Lester McKeever
Email Address (Contractor): Linda.abernethy@rsmus.com	Email Address (Subcontractor): lmckeever@wpmk.com
Company Address (Contractor): One South Wacker Drive	Company Address (Subcontractor): 819 South Wabash Avenue Suite 600
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60605
Telephone and Fax (Contractor): P: 847.413.6248 E: 847.517.7067	Telephone and Fax (Subcontractor): P: 312.786.0330
Estimated Start and Completion Dates (Contractor): December 2015 July 2016	Estimated Start and Completion Dates (Subcontractor): January 2016 July 2016

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

Description of Services or Supplies	Total Price of Subcontract for Services or Supplies
Provide OMB Circular A-133 audit, sign opinion and issue reports required for the single audit and provide audit assistance.	\$310,000

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

Contractor RSM US LLP

Name	Linda S. Abernethy
Title	Partner
Prime Contractor Signature	<i>Linda S. Abernethy</i>
Date	October 29, 2015

**Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form**

OCPO ONLY:
<input type="radio"/> Disqualification
<input type="radio"/> Check Complete

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract.** In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 11-88-031	Date: October 29, 2015
Total Bid or Proposal Amount: \$1,762,000	Contract Title: Contract for Professional Auditing Services
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Benford Brown & Associates, LLC
Authorized Contact for Contractor: Linda Abernethy	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Timothy Watson
Email Address (Contractor): Linda.abernethy@rsmus.com	Email Address (Subcontractor): twatson@benfordbrown.com
Company Address (Contractor): One South Wacker Drive	Company Address (Subcontractor): 8334 South Stony Island Avenue
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60617
Telephone and Fax (Contractor): P: 847.413.6248 E: 847.517.7067	Telephone and Fax (Subcontractor): 773.731.1300
Estimated Start and Completion Dates (Contractor): December 2015 July 2016	Estimated Start and Completion Dates (Subcontractor): February 2016 August 2016

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

<u>Description of Services or Supplies</u>	<u>Total Price of Subcontract for Services or Supplies</u>
Provide audit assistance with the Health System audit and complete and issue required agreed-upon procedures reports for all Illinois Department of Human Services grants.	\$28,300

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

Contractor RSM US LLP

Name Linda S. Abernethy *Linda S Abernethy*

Title Partner

Prime Contractor Signature _____ Date *10/29/2015*

**Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form**

OCPO ONLY:
<input type="radio"/> Disqualification
<input type="radio"/> Check Complete

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract.** In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 11-88-031	Date: October 29, 2015
Total Bid or Proposal Amount: \$1,762,000	Contract Title: Contract for Professional Auditing Services
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: Prado & Renteria CPAs
Authorized Contact for Contractor: Linda Abernethy	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Maria de J. Prado
Email Address (Contractor): Linda.abernethy@rsmus.com	Email Address (Subcontractor): mprado@pradorenteria.com
Company Address (Contractor): One South Wacker Drive	Company Address (Subcontractor): 1837 South Michigan Avenue
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60616
Telephone and Fax (Contractor): P: 847.413.6248 F: 847.517.7067	Telephone and Fax (Subcontractor): P: 312.567.1330 F: 312.567.1360
Estimated Start and Completion Dates (Contractor): December 2015 July 2016	Estimated Start and Completion Dates (Subcontractor): January 2016 July 2016

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

<u>Description of Services or Supplies</u>	<u>Total Price of Subcontract for Services or Supplies</u>
Perform audit procedures required for compliance audit of the Clerk of the Circuit Court, sign opinion, and issue report. Provide other assistance with procedures at the Treasurer's Office, health system or other County offices, as needed.	\$220,700

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

Contractor RSM US LLP

Name Linda S. Abernethy

Title Partner

Prime Contractor Signature

Linda S Abernethy
10/29/2015

Date

**Cook County
Office of the Chief Procurement Officer
Identification of Subcontractor/Supplier/Subconsultant Form**

OCPO ONLY: <input type="radio"/> Disqualification <input type="radio"/> Check Complete

The Bidder/Proposer/Respondent ("the Contractor") will fully complete and execute and submit an Identification of Subcontractor/Supplier/Subconsultant Form ("ISF") with each Bid, Request for Proposal, and Request for Qualification. **The Contractor must complete the ISF for each Subcontractor, Supplier or Subconsultant which shall be used on the Contract.** In the event that there are any changes in the utilization of Subcontractors, Suppliers or Subconsultants, the Contractor must file an updated ISF.

Bid/RFP/RFQ No.: 11-88-031	Date: October 29, 2015
Total Bid or Proposal Amount: \$1,762,000	Contract Title: Contract for Professional Auditing Services
Contractor: RSM US LLP	Subcontractor/Supplier/ Subconsultant to be added or substitute: E.C. Ortiz & Co.
Authorized Contact for Contractor: Linda S. Abernethy	Authorized Contact for Subcontractor/Supplier/ Subconsultant: Edilberto Ortiz
Email Address (Contractor): Linda.abernethy@rsmus.com	Email Address (Subcontractor): ecortiz@ecortiz.com
Company Address (Contractor): One South Wacker Drive	Company Address (Subcontractor): 333 South Des Plaines Street Suite 2-N
City, State and Zip (Contractor): Chicago, IL 60606	City, State and Zip (Subcontractor): Chicago, IL 60661
Telephone and Fax (Contractor): P: 847.413.6248 F: 847.517.7067	Telephone and Fax (Subcontractor): P: 312.876.1900 F: 312.876.1911
Estimated Start and Completion Dates (Contractor)	Estimated Start and Completion Dates (Subcontractor): February 2016 July 2016

Note: Upon request, a copy of all written subcontractor agreements must be provided to the OCPO.

<u>Description of Services or Supplies</u>	<u>Total Price of Subcontract for Services or Supplies</u>
Audit assistance with the County audit	\$65,800

The subcontract documents will incorporate all requirements of the Contract awarded to the Contractor as applicable. The subcontract will in no way hinder the Subcontractor/Supplier/Subconsultant from maintaining its progress on any other contract on which it is either a Subcontractor/Supplier/Subconsultant or principal contractor. This disclosure is made with the understanding that the Contractor is not under any circumstances relieved of its abilities and obligations, and is responsible for the organization, performance, and quality of work. **This form does not approve any proposed changes, revisions or modifications to the contract approved MBE/WBE Utilization Plan. Any changes to the contract's approved MBE/WBE/Utilization Plan must be submitted to the Office of the Contract Compliance.**

Contractor RSM US LLP

Name Linda S. Abernethy *Linda S. Abernethy*

Title Partner

Prime Contractor Signature _____ Date *10/29/2015*



OFFICE OF CONTRACT COMPLIANCE

JACQUELINE GOMEZ

DIRECTOR

118 N. Clark, County Building, Room 1020 • Chicago, Illinois 60602 • (312) 603-5502

December 17, 2015

Ms. Shannon E. Andrews
Chief Procurement Officer
County Building-Room 1018
Chicago, IL 60602

Re: Contract No. 11-88-031 (Amendment No. 2)
Professional Auditing Services

Dear Ms. Andrews:

The Office of Contract Compliance is in receipt of the above-reference contract amendment and has reviewed it for compliance with the Minority- and Women- owned Business Enterprises Ordinance. After careful review it has been determined that, this amendment is responsive to the Ordinance.

Bidder: McGladrey LLP
Original Contract Amount: \$4,582,000.00
Increase Amount: \$1,667,000.00 (Amendment No. 1)
Increase Amount: \$1,782,000.00
New Contract Amount: \$8,031,000.00
Term of Contract: December 20, 2015 through December 19, 2016
MBEWBE Participation Goal: 35% overall

<u>MWBE</u>	<u>Status</u>	<u>Certifying Agency</u>	<u>Commitment</u>
E.C Ortiz & Co., LLP Washington, Pittman & McKeever, LLC	MBE-9 MBE-6	City of Chicago City of Chicago	3.7% (Direct) 17.7% (Direct)
Prado & Renteria CPAs, P.C. Benford Brown & Associates, LLC	WBE-9 WBE-6	Cook County City of Chicago	12.4% (Direct) 1.6% (Direct)

The Office of Contract Compliance has been advised by the Requesting Department that no other bidders are being recommended for award. Please be advised that revised forms were used in the determination of the responsiveness of this contract.

Sincerely,

Jacqueline Gomez
Jacqueline Gomez

Contract Compliance Director

JG/la

TONI PRECKWINKLE

PRESIDENT

Cook County Board
of Commissioners

RICHARD R. BOYKIN

1st District

ROBERT STEELE

2nd District

JERRY BUTLER

3rd District

STANLEY MOORE

4th District

DEBORAH SIMS

5th District

JOAN PATRICIA MURPHY

6th District

JESUS G. GARCIA

7th District

LUIS ARROYO JR.

8th District

PETER N. SILVESTRI

9th District

BRIDGET GAINER

10th District

JOHN P. DALEY

11th District

JOHN A. FRITCHEY

12th District

LARRY SUFFREDIN

13th District

GREGG GOSLIN

14th District

TIMOTHY O. SCHNEIDER

15th District

JEFFREY R. TOBOLSKI

16th District

SEAN M. MORRISON

17th District

Revised 12/17/2015

MBE/WBE UTILIZATION PLAN - FORM 1

BIDDER/PROPOSER HEREBY STATES that all MBE/WBE firms included in this Plan are certified MBEs/WBEs by at least one of the entities listed in the General Conditions - Section 19.

I. BIDDER/PROPOSER MBE/WBE STATUS: (check the appropriate line)

- Bidder/Proposer is a certified MBE or WBE firm. (If so, attach copy of current Letter of Certification)
- Bidder/Proposer is a Joint Venture and one or more Joint Venture partners are certified MBEs or WBEs. (If so, attach copies of Letter(s) of Certification, a copy of Joint Venture Agreement clearly describing the role of the MBE/WBE firm(s) and its ownership interest in the Joint Venture and a completed Joint Venture Affidavit - available online at www.cookcountyil.gov/contractcompliance)
- Bidder/Proposer is not a certified MBE or WBE firm, nor a Joint Venture with MBE/WBE partners, but will utilize MBE and WBE firms either directly or indirectly in the performance of the Contract. (If so, complete Sections II below and the Letter(s) of Intent - Form 2).

II. Direct Participation of MBE/WBE Firms Indirect Participation of MBE/WBE Firms

NOTE: Where goals have not been achieved through direct participation, Bidder/Proposer shall include documentation outlining efforts to achieve Direct Participation at the time of Bid/Proposal submission. Indirect Participation will only be considered after all efforts to achieve Direct Participation have been exhausted. Only after written documentation of Good Faith Efforts is received will Indirect Participation be considered.

MBEs/WBEs that will perform as subcontractors/suppliers/consultants include the following:

MBE/WBE Firm: E.C. Ortiz & Co.

Address: 333 S. Des Plaines Street, Suite 2-N, Chicago, IL 60661

E-mail: ecortiz@ecortiz.com

Contact Person: Edilberto Ortiz Phone: 312.876.1900

Dollar Amount Participation: \$ 65,800

Percent Amount of Participation: 3.7 %

*Letter of Intent attached? Yes x No

*Current Letter of Certification attached? Yes x No

MBE/WBE Firm: Washington, Pittman & McKeever, LLC

Address: 819 S. Wabash Avenue, Suite 600, Chicago, IL 60605

E-mail: lmckeeper@wpmk.com

Contact Person: Lester McKeever Phone: 312.786.0330

Dollar Amount Participation: \$ 310,000

Percent Amount of Participation: 17.4 %

*Letter of Intent attached? Yes x No

*Current Letter of Certification attached? Yes x No

Attach additional sheets as needed.

*** Letter(s) of Intent and current Letters of Certification must be submitted at the time of bid.**

MBE/WBE UTILIZATION PLAN - FORM 1

BIDDER/PROPOSER HEREBY STATES that all MBE/WBE firms included in this Plan are certified MBEs/WBEs by at least one of the entities listed in the General Conditions – Section 19.

I. BIDDER/PROPOSER MBE/WBE STATUS: (check the appropriate line)

- Bidder/Proposer is a certified MBE or WBE firm. (If so, attach copy of current Letter of Certification)
- Bidder/Proposer is a Joint Venture and one or more Joint Venture partners are certified MBEs or WBEs. (If so, attach copies of Letter(s) of Certification, a copy of Joint Venture Agreement clearly describing the role of the MBE/WBE firm(s) and its ownership interest in the Joint Venture and a completed Joint Venture Affidavit – available online at www.cookcountylil.gov/contractcompliance)
- Bidder/Proposer is not a certified MBE or WBE firm, nor a Joint Venture with MBE/WBE partners, but will utilize MBE and WBE firms either directly or indirectly in the performance of the Contract. (If so, complete Sections II below and the Letter(s) of Intent – Form 2).

II. **Direct Participation of MBE/WBE Firms** **Indirect Participation of MBE/WBE Firms**

NOTE: Where goals have not been achieved through direct participation, Bidder/Proposer shall include documentation outlining efforts to achieve Direct Participation at the time of Bid/Proposal submission. Indirect Participation will only be considered after all efforts to achieve Direct Participation have been exhausted. Only after written documentation of Good Faith Efforts is received will Indirect Participation be considered.

MBEs/WBEs that will perform as subcontractors/suppliers/consultants include the following:

MBE/WBE Firm: Prado & Renteria CPAs
Address: 1837 South Michigan Avenue, Chicago, IL 60616
E-mail: mprado@pradorenteria.com
Contact Person: Maria de J. Prado Phone: 312.567.1330
Dollar Amount Participation: \$ 220,700
Percent Amount of Participation: 12.4 %
*Letter of Intent attached? Yes x No _____
*Current Letter of Certification attached? Yes x No _____

MBE/WBE Firm: Benford Brown & Associates
Address: 8334 S. Stony Island Avenue, Chicago, IL 60617
E-mail: twatson@benfordbrown.com
Contact Person: Timothy Watson Phone: 773.731.1300
Dollar Amount Participation: \$ 28,300
Percent Amount of Participation: 1.6 %
*Letter of Intent attached? Yes x No _____
*Current Letter of Certification attached? Yes x No _____

Attach additional sheets as needed.

*** Letter(s) of Intent and current Letters of Certification must be submitted at the time of bid.**

MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: E.C. Ortiz & Co.

Certifying Agency: City of Chicago

Contact Person: Edilberto Ortiz

Certification Expiration Date: 04/15/2019

Address: 333 S. Des Plaines Street, Suite 2-N

Ethnicity: _____

City/State: Chicago, IL Zip: 60661

Bid/Proposal/Contract #: 11-88-031

Phone: 312.876.1900 Fax: 312.876.1911

FEIN #: 43-1986718

Email: ecortiz@ecortiz.com

Participation: Direct Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

No Yes - Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: (If more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)

Audit assistance with the County audit

Indicate the Dollar Amount, Percentage, and the Terms of Payment for the above-described Commodities/ Services:

\$65,800 3.7% Terms - net 30

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Edilberto C. Ortiz
Signature (M/WBE)

Linda S. Abernethy
Signature (Prime Bidder/Proposer)

Edilberto C. Ortiz
Print Name

Linda S. Abernethy
Print Name

E.C. Ortiz & Co., LLP
Firm Name

McGladrey LLP
Firm Name

9/14/15
Date

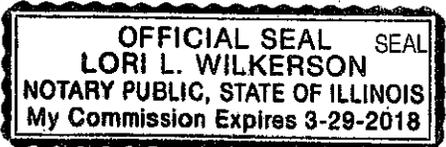
9/18/2015
Date

Subscribed and sworn before me
this 14th day of September, 2015

Subscribed and sworn before me
this 18th day of September, 2015

Notary Public *[Signature]*

Notary Public *Lori L Wilkerson*





DEPARTMENT OF PROCUREMENT SERVICES

CITY OF CHICAGO

APR 24 2014

Edilberto Calalang Ortiz
E.C. Ortiz & Co., LLP
333 S. DesPlaines Street
Chicago, IL 60661-5514

Dear Mr. Ortiz:

We are pleased to inform you that E.C. Ortiz & Co., LLP has been recertified as a Minority Business Enterprise ("MBE") by the City of Chicago ("City"). This MBE certification is valid until 04/15/2019; however your firm's certification must be revalidated annually. In the past the City has provided you with an annual letter confirming your certification; such letters will no longer be issued. As a consequence, we require you to be even more diligent in filing your annual No-Change Affidavit 60 days before your annual anniversary date.

It is now your responsibility to check the City's certification directory and verify your certification status. As a condition of continued certification during the five year period stated above, you must file an annual No-Change Affidavit. Your firm's annual No-Change Affidavit is due by 04/15/2015, 04/15/2016, 04/15/2017, and 04/15/2018. Please remember, you have an affirmative duty to file your No-Change Affidavit 60 days prior to the date of expiration. Failure to file your annual No-Change Affidavit may result in the suspension or rescission of your certification.

Your firm's five year certification will expire on 04/15/2019. You have an affirmative duty to file for recertification 60 days prior to the date of the five year anniversary date. Therefore, you must file for recertification by 02/15/2019.

It is important to note that you also have an ongoing affirmative duty to notify the City of any changes in ownership or control of your firm, or any other fact affecting your firm's eligibility for certification within 10 days of such change. These changes may include but are not limited to a change of address, change of business structure, change in ownership or ownership structure, change of business operations, gross receipts and or personal net worth that exceed the program threshold. Failure to provide the City with timely notice of such changes may result in the suspension or rescission of your certification. In addition, you may be liable for civil penalties under Chapter 1-22, "False Claims", of the Municipal Code of Chicago.

Please note – you shall be deemed to have had your certification lapse and will be ineligible to participate as a MBE if you fail to:

- File your annual No-Change Affidavit within the required time period;
- Provide financial or other records requested pursuant to an audit within the required time period;
- Notify the City of any changes affecting your firm's certification within 10 days of such change; or
- File your recertification within the required time period.

Please be reminded of your contractual obligation to cooperate with the City with respect to any reviews, audits or investigation of its contracts and affirmative action programs. We strongly encourage you to assist us in maintaining the integrity of our programs by reporting instances or suspicions of fraud or abuse to the City's Inspector General at chicagoinspectorgeneral.org, or 866-IG-TIPLINE (866-448-4754).

Be advised that if you or your firm is found to be involved in certification, bidding and/or contractual fraud or abuse, the City will pursue decertification and debarment. In addition to any other penalty imposed by law, any person who knowingly obtains, or knowingly assists another in obtaining a contract with the City by falsely representing the individual or entity, or the individual or entity assisted is guilty of a misdemeanor, punishable by incarceration in the county jail for a period not to exceed six months, or a fine of not less than \$5,000 and not more than \$10,000 or both.

Your firm's name will be listed in the City's Directory of Minority and Women-Owned Business Enterprises in the specialty area(s) of:

NAICS Code(s):

541211 - Offices of Certified Public Accountants

541213 - Tax Preparation Services

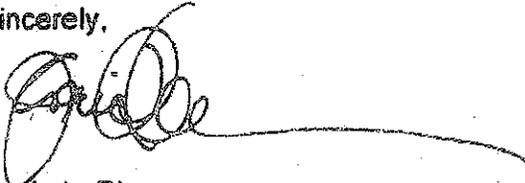
541214 - Payroll Services

541219 - Other Accounting Services

Your firm's participation on City contracts will be credited only toward Minority Business Enterprise goals in your area(s) specialty. While your participation on City contracts is not limited to your area of specialty, credit toward goals will be given only for work that is self-performed and providing a commercially useful function that is done in the approved specialty category.

Thank you for your interest in the City's Minority and Women-Owned Business Enterprise (MBE/WBE) Program.

Sincerely,



Jamie L. Rhee
Chief Procurement Officer

JLR/si

MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: Washington, Pittman & McKeever

Certifying Agency: City of Chicago

Contact Person: Lester McKeever

Certification Expiration Date: _____

Address: 819 S. Wabash Avenue, Suite 600

Ethnicity: _____

City/State: Chicago, IL Zip: 60605

Bid/Proposal/Contract #: 11-88-031

Phone: 312.786.0330 Fax: _____

FEIN #: 36-4189747

Email: lmckeever@wpmk.com

Participation: Direct Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

No Yes - Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: (if more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)

Perform OMB Circular A-133 audit, sign opinion and issue reports required for the single audit and provide audit assistance.

Indicate the **Dollar Amount**, **Percentage**, and the **Terms of Payment** for the above-described Commodities/ Services:

\$310,000 17.4% Terms - net 30

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Lester H. McKeever, Jr.
Signature (M/WBE)

Linda S. Abernethy
Signature (Prime Bidder/Proposer)

Lester H. McKeever, Jr.
Print Name

Linda S. Abernethy
Print Name

Washington, Pittman & McKeever, LLC
Firm Name

RSM US LLP
Firm Name

12/9/15
Date

12-14-2015
Date

Subscribed and sworn before me

Subscribed and sworn before me

this 9 day of December, 2015.

this 14th day of December, 2015.

Notary Public Antoinette Y. Moody Sims

Notary Public Lori L. Wilkerson

SEAL

SEAL





DEPARTMENT OF PROCUREMENT SERVICES
CITY OF CHICAGO

SEP 25 2013

Lester H. McKeever, Jr.
Washington, Pittman, & McKeever, LLC.
819 S. Wabash Avenue, Suite 600
Chicago, IL 60605

Dear Mr. McKeever:

We are pleased to inform you that **Washington, Pittman, & McKeever, LLC.** has been certified as a **Minority Business Enterprise ("MBE")** by the City of Chicago ("City"). This **MBE** certification is valid until **09/15/2016**; however your firm's certification must be revalidated annually. In the past the City has provided you with an annual letter confirming your certification; such letters will no longer be issued. As a consequence, we require you to be even more diligent in filing your **annual No-Change Affidavit 60 days** before your annual anniversary date.

It is now your responsibility to check the City's certification directory and verify your certification status. As a condition of continued certification during the five year period stated above, you must file an annual No-Change Affidavit. Your firm's **annual No-Change Affidavit** is due by **09/15/2014** and **09/15/2015**. Please remember, you have an affirmative duty to file your **No-Change Affidavit 60 days** prior to the date of expiration. Failure to file your annual No-Change Affidavit may result in the suspension or rescission of your certification.

Your firm's five year certification will expire on **09/15/2016**. You have an affirmative duty to file for recertification **60 days** prior to the date of the five year anniversary date. Therefore, you must file for recertification by **07/15/2016**.

It is important to note that you also have an ongoing affirmative duty to notify the City of any changes in ownership or control of your firm, or any other fact affecting your firm's eligibility for certification **within 10 days** of such change. These changes may include but are not limited to a change of address, change of business structure, change in ownership or ownership structure, change of business operations, gross receipts and or personal net worth that exceed the program threshold. Failure to provide the City with timely notice of such changes may result in the suspension or rescission of your certification. In addition, you may be liable for civil penalties under Chapter 1-22, "False Claims", of the Municipal Code of Chicago.

GR

Please note – you shall be deemed to have had your certification lapse and will be ineligible to participate as a MBE if you fail to:

- File your annual No-Change Affidavit within the required time period;
- Provide financial or other records requested pursuant to an audit within the required time period;
- Notify the City of any changes affecting your firm's certification **within 10 days** of such change; or
- File your recertification within the required time period.

Please be reminded of your contractual obligation to cooperate with the City with respect to any reviews, audits or investigation of its contracts and affirmative action programs. We strongly encourage you to assist us in maintaining the integrity of our programs by reporting instances or suspicions of fraud or abuse to the **City's Inspector General at chicagoinspectorgeneral.org, or 866-IG-TIPLINE (866-448-4754).**

Be advised that if you or your firm is found to be involved in certification, bidding and/or contractual fraud or abuse, the City will pursue decertification and debarment. In addition to any other penalty imposed by law, any person who knowingly obtains, or knowingly assists another in obtaining a contract with the City by falsely representing the individual or entity, or the individual or entity assisted is guilty of a misdemeanor, punishable by incarceration in the county jail for a period not to exceed six months, or a fine of not less than \$5,000 and not more than \$10,000 or both.

Your firm's name will be listed in the City's Directory of Minority and Women-Owned Business Enterprises in the specialty area(s) of:

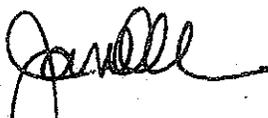
NAICS Code(s):

541211 - Certified Public Accountants' (CPAs) Offices

Your firm's participation on City contracts will be credited only toward **Minority Business Enterprise** goals in your area(s) specialty. While your participation on City contracts is not limited to your area of specialty, credit toward goals will be given only for work that is self-performed and providing a commercially useful function that is done in the approved specialty category.

Thank you for your interest in the City's Minority and Women-Owned Business Enterprise (MBE/WBE) Program.

Sincerely,



Jamie L. Rhee
Chief Procurement Officer

JLR/ha





DEPARTMENT OF PROCUREMENT SERVICES

CITY OF CHICAGO

APR 24 2014

Maria de J Prado
Prado & Renteria Certified Public Accountants, Prof. Corp.
1837 South Michigan Avenue
Chicago, IL 60616-1601

Dear Ms. Prado:

We are pleased to inform you that **Prado & Renteria Certified Public Accountants, Prof. Corp.** has been recertified as a **Minority Business Enterprise ("MBE")** and **Women Business Enterprise ("WBE")** by the City of Chicago ("City"). This **MBE/WBE** certification is valid until **04/15/2019**; however your firm's certification must be revalidated annually. In the past the City has provided you with an annual letter confirming your certification; such letters will no longer be issued. As a consequence, we require you to be even more diligent in filing your **annual No-Change Affidavit 60 days** before your annual anniversary date.

It is now your responsibility to check the City's certification directory and verify your certification status. As a condition of continued certification during the five year period stated above, you must file an annual No-Change Affidavit. Your firm's **annual No-Change Affidavit** is due by **04/15/2015, 04/15/2016, 04/15/2017, and 04/15/2018**. Please remember, you have an affirmative duty to file your **No-Change Affidavit 60 days** prior to the date of expiration. Failure to file your annual No-Change Affidavit may result in the suspension or rescission of your certification.

Your firm's five year certification will expire on **04/15/2019**. You have an affirmative duty to file for recertification **60 days** prior to the date of the five year anniversary date. Therefore, you must file for recertification by **02/15/2019**.

It is important to note that you also have an ongoing affirmative duty to notify the City of any changes in ownership or control of your firm, or any other fact affecting your firm's eligibility for certification **within 10 days** of such change. These changes may include but are not limited to a change of address, change of business structure, change in ownership or ownership structure, change of business operations, gross receipts and or personal net worth that exceed the program threshold. Failure to provide the City with timely notice of such changes may result in the suspension or rescission of your certification. In addition, you may be liable for civil penalties under Chapter 1-22, "False Claims", of the Municipal Code of Chicago.

Please note – you shall be deemed to have had your certification lapse and will be ineligible to participate as a **MBE/WBE** if you fail to:

- File your annual No-Change Affidavit within the required time period;
- Provide financial or other records requested pursuant to an audit within the required time period;
- Notify the City of any changes affecting your firm's certification **within 10 days** of such change; or
- File your recertification within the required time period.

Please be reminded of your contractual obligation to cooperate with the City with respect to any reviews, audits or investigation of its contracts and affirmative action programs. We strongly encourage you to assist us in maintaining the integrity of our programs by reporting instances or suspicions of fraud or abuse to the **City's Inspector General at chicagoinspectorgeneral.org, or 866-IG-TIPLINE (866-448-4754).**

Be advised that if you or your firm is found to be involved in certification, bidding and/or contractual fraud or abuse, the City will pursue decertification and debarment. In addition to any other penalty imposed by law, any person who knowingly obtains, or knowingly assists another in obtaining a contract with the City by falsely representing the individual or entity, or the individual or entity assisted is guilty of a misdemeanor, punishable by incarceration in the county jail for a period not to exceed six months, or a fine of not less than \$5,000 and not more than \$10,000 or both.

Your firm's name will be listed in the City's Directory of Minority and Women-Owned Business Enterprises in the specialty area(s) of:

NAICS Code(s):

541211 - Offices of Certified Public Accountants

541213 - Tax Return Preparation Services

541611 - Administrative Management Consulting Services

Your firm's participation on City contracts will be credited only toward **Minority Business Enterprise and Women Business Enterprise** goals in your area(s) specialty. While your participation on City contracts is not limited to your area of specialty, credit toward goals will be given only for work that is self-performed and providing a commercially useful function that is done in the approved specialty category.

Thank you for your interest in the City's Minority and Women-Owned Business Enterprise (MBE/WBE) Program.

Sincerely,



Jamie L. Rhee *R3*
Chief Procurement Officer

JLR/si

MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: Prado & Renteria CPAs

Certifying Agency: City of Chicago

Contact Person: Maria de J. Prado

Certification Expiration Date: 04/15/2019

Address: 1837 South Michigan Avenue

Ethnicity: _____

City/State: Chicago, IL Zip: 60616

Bid/Proposal/Contract #: 11-88-031

Phone: 312.567.1330 Fax: 312.567.1360

FEIN #: 36-3705616

Email: mprado@pradorenteria.com

Participation: Direct Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

No Yes - Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: (If more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)

Perform audit procedures required for compliance audit of the Clerk of the Circuit Court,	
sign opinion and issue report.	\$121,300
Provide other assistance with procedures at the Treasurer's Office, health system or other	
County offices, as needed.	\$99,400

Indicate the Dollar Amount, Percentage, and the Terms of Payment for the above-described Commodities/ Services:

\$220,700	12.4%	Terms - net 30
-----------	-------	----------------

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Maria de J. Prado
Signature (M/WBE)

Linda S. Abernethy
Signature (Prime Bidder/Proposer)

Maria de J. Prado
Print Name

Linda S. Abernethy
Print Name

Prado & Renteria, CPAs
Firm Name

RSM US LLP
Firm Name

12/14/15
Date

12-14-2015
Date

Subscribed and sworn before me
this 14TH day of DECEMBER, 20 15.

Subscribed and sworn before me
this 14TH day of December, 20 15.

Notary Public Hilda S. Renteria

Notary Public Lori L. Wilkerson



MBE/WBE LETTER OF INTENT - FORM 2

M/WBE Firm: Benford Brown & Associates, LLC

Certifying Agency: City of Chicago

Contact Person: Timothy Watson

Certification Expiration Date: 10/21/2016

Address: 8334 S. Stony Island Avenue

Ethnicity: _____

City/State: Chicago, IL Zip: 60617

Bid/Proposal/Contract #: 11-88-031

Phone: 773.731.1300 Fax: _____

FEIN #: _____

Email: twatson@benfordbrown.com

Participation: [] Direct [] Indirect

Will the M/WBE firm be subcontracting any of the goods or services of this contract to another firm?

[] No [] Yes - Please attach explanation. Proposed Subcontractor(s): _____

The undersigned M/WBE is prepared to provide the following Commodities/Services for the above named Project/ Contract: (If more space is needed to fully describe M/WBE Firm's proposed scope of work and/or payment schedule, attach additional sheets)

Provide audit assistance with the Health System audit and complete and issue required agreed-upon procedures reports for all Illinois Department of Human Services grants

Indicate the Dollar Amount, Percentage, and the Terms of Payment for the above-described Commodities/ Services:
\$28,300 1.6% Terms - net 30

THE UNDERSIGNED PARTIES AGREE that this Letter of Intent will become a binding Subcontract Agreement for the above work, conditioned upon (1) the Bidder/Proposer's receipt of a signed contract from the County of Cook; (2) Undersigned Subcontractor remaining compliant with all relevant credentials, codes, ordinances and statutes required by Contractor, Cook County, and the State to participate as a MBE/WBE firm for the above work. The Undersigned Parties do also certify that they did not affix their signatures to this document until all areas under Description of Service/ Supply and Fee/Cost were completed.

Signature (M/WBE)

Linda S. Abernethy
Signature (Prime Bidder/Proposer)

Timothy S. Watson
Print Name

Linda S. Abernethy
Print Name

Benford Brown & Associates, LLC
Firm Name

McGladrey LLP
Firm Name

[Signature]
Date

9-18-2015
Date

Subscribed and sworn before me
this 14th day of September, 2015.

Subscribed and sworn before me
this 18th day of September, 2015.

Notary Public Tasha R. Mason

Notary Public Lori L. Wilkerson



M/WBE Utilization: _____

Revised: 1/29/14



DEPARTMENT OF PROCUREMENT SERVICES
CITY OF CHICAGO

DEC 19 2013

Ms. Kimi Ellen
Benford Brown & Associates, LLC.
8334 S. Stony Island
Chicago, IL 60617

Dear Ms. Ellen:

We are pleased to inform you that **Benford Brown & Associates, LLC.**, has been recertified as a **Minority Business Enterprise ("MBE") and Women Business Enterprise ("WBE")** by the City of Chicago ("City"). This **MBE/WBE** certification is valid until **10/21/2016**; however your firm's certification must be revalidated annually. In the past the City has provided you with an annual letter confirming your certification; such letters will no longer be issued. As a consequence, we require you to be even more diligent in filing your **annual No-Change Affidavit 60 days** before your annual anniversary date.

It is now your responsibility to check the City's certification directory and verify your certification status. As a condition of continued certification during the five year period stated above, you must file an annual No-Change Affidavit. Your firm's **annual No-Change Affidavit** is due by **10/21/2014 and 10/21/2015**. Please remember, you have an affirmative duty to file your **No-Change Affidavit 60 days** prior to the date of expiration. Failure to file your annual No-Change Affidavit may result in the suspension or rescission of your certification.

Your firm's five year certification will expire on **10/21/2016**. You have an affirmative duty to file for recertification **60 days** prior to the date of the five year anniversary date. Therefore, you must file for recertification by **8/21/2016**.

It is important to note that you also have an ongoing affirmative duty to notify the City of any changes in ownership or control of your firm, or any other fact affecting your firm's eligibility for certification **within 10 days** of such change. These changes may include but are not limited to a change of address, change of business structure, change in ownership or ownership structure, change of business operations, gross receipts and or personal net worth that exceed the program threshold. Failure to provide the City with timely notice of such changes may result in the suspension or rescission of your certification. In addition, you may be liable for civil penalties under Chapter 1-22, "False Claims", of the Municipal Code of Chicago.

Please note – you shall be deemed to have had your certification lapse and will be ineligible to participate as a **MBE/WBE** if you fail to:

121 NORTH LASALLE STREET, ROOM 806, CHICAGO ILLINOIS 60602

D.W.
8

- File your annual No-Change Affidavit within the required time period;
- Provide financial or other records requested pursuant to an audit within the required time period;
- Notify the City of any changes affecting your firm's certification **within 10 days** of such change; or
- File your recertification within the required time period.

Please be reminded of your contractual obligation to cooperate with the City with respect to any reviews, audits or investigation of its contracts and affirmative action programs. We strongly encourage you to assist us in maintaining the integrity of our programs by reporting instances or suspicions of fraud or abuse to the **City's Inspector General at chicagoinspectorgeneral.org, or 866-IG-TIPLINE (866-448-4754).**

Be advised that if you or your firm is found to be involved in certification, bidding and/or contractual fraud or abuse, the City will pursue decertification and debarment. In addition to any other penalty imposed by law, any person who knowingly obtains, or knowingly assists another in obtaining a contract with the City by falsely representing the individual or entity, or the individual or entity assisted is guilty of a misdemeanor, punishable by incarceration in the county jail for a period not to exceed six months, or a fine of not less than \$5,000 and not more than \$10,000 or both.

Your firm's name will be listed in the City's Directory of Minority and Women-Owned Business Enterprises in the specialty area(s) of:

NAICS Code(s)

541211 – Certified Public Accounting Services

541211 – Auditing Services

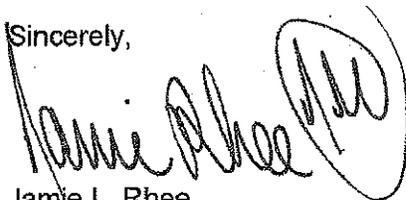
541213 – Income Tax Return Preparation Services

541219 – Other Accounting Services

Your firm's participation on City contracts will be credited only toward **Minority Business Enterprise and Women Business Enterprise** goals in your area(s) specialty. While your participation on City contracts is not limited to your area of specialty, credit toward goals will be given only for work that is self-performed and providing a commercially useful function that is done in the approved specialty category.

Thank you for your interest in the City's Minority and Women-Owned Business Enterprise (MBE/WBE) Program.

Sincerely,



Jamie L. Rhee
Chief Procurement Officer

JLR/cm

KLR