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State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



John T. Beardmore
Commissioner

March 10, 2014

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration ("Department") to exercise an option to renew an existing contract approved by Governor & Council March 30, 2011 (item # 18), including previous amendments approved on May 28, 2012 (item #55) and April 17, 2013 (item # 28), with Account Control Technology, Inc. ("ACT") (Vendor code 217740), Canoga Park, California, to perform debt collection services for debts accumulated by out-of-state residents for the Department, effective upon Governor and Council approval for a period of (1) one year as stated in Exhibit A paragraph 2 (Terms) from the original G&C. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks to continue its contract with ACT to assist in the debt collection of out-of-state taxpayers. ACT will continue to focus its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, Effective June 21, 2005. Although the Department has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. Its continued relationship with such a collection agency will enhance and fully complement the opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against out of state debtors.

Collections activity will continue to encompass all tax types, such as but not limited to Interest and Dividends tax, Business taxes, and Meals & Rentals tax. Currently, more than \$6.6 million in outstanding debts are due to the State from taxpayers spanning forty-three different states. The average balance owed is \$10,290. Historically, a tax notice has been issued by the Department, a forty-five day letter has been sent by the Department, a demand for payment letter has been sent by the Department, and

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Her Excellency, Governor Margaret Wood Hassan
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Page 2 of 2

telephone follow-up has been made by the Department, as well as tax lien recording with the Secretary of State and any available enforcement of the lien. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then continue the practice of turning unresponsive accounts over to ACT, which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

ACT shall continue providing a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT shall provide services necessary to collect delinquent funds. Such efforts shall include activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the Department. ACT recovery during 2012 and 2013 equaled more than 10 percent of the balances turned over during the period.

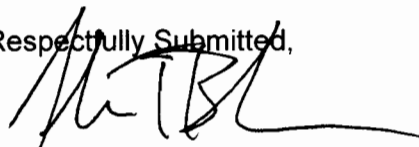
Additionally, ACT, its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted. ACT shall maintain records sufficient to track audit collection activities on each account.

The contract may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between ACT and the Commissioner of the Department or designee and with the approval of the Governor and Executive Council, not to exceed a total of five (5) years. Currently, the Department seeks its third one-year extension of this contract.

Attached hereto as Schedule A is the list of all bidders. The bid evaluation team members included: Margaret Fulton, Former Assistant Commissioner; Philip Lawrence, DRA Director of Collections; and Leanne Jackson, Former Assistant Director of Collections.

We respectfully request your consideration regarding this matter.

Respectfully Submitted,



John Beardmore
Commissioner of Revenue

Attachments

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION**

THIRD AMENDMENT OF COLLECTION AGREEMENT

THIS AMENDMENT ("Amendment") is by and between the STATE OF NEW HAMPSHIRE acting by and through its DEPARTMENT OF REVENUE ADMINISTRATION, which has a principal place of business at 109 Pleasant Street, Concord, New Hampshire, 03301 ("DRA") and ACCOUNT CONTROL TECHNOLOGY, INC., a California corporation having a principal place of business of 21700 Oxnard St, Suite 1400, Woodland Hills, CA 91367 ("ACT").

WHEREAS, DRA and ACT are parties to a certain Agreement approved by the Governor and Council of the State of New Hampshire on March 30, 2011 (Item #18) for a one-year term that provided for one-year extensions "under the same terms, conditions and pricing structure upon the mutual agreement between the Contractor and the Commissioner of DRA or designee and with the approval of the Governor and Executive Council not to exceed a total of five (5) years", (the "Collection Agreement") subject to a First Amendment to the original Agreement to exercise the first option for extension approved by the Governor and Council of the State of New Hampshire on May 28, 2012 (Item #55) and a Second Amendment to the original Agreement to exercise the second option for extension approved by the Governor and Council of the State of New Hampshire on April 17, 2013 (Item #28). The Collection Agreement includes Form Number P-37 between DRA and ACT, together with Exhibits A, B, and C thereto; and

WHEREAS, DRA and ACT desire to amend the Collection Agreement to exercise the third optional one (1) year extension from March 30, 2014 to March 29, 2015;

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants of the parties set forth in this Amendment, DRA and ACT hereby agree as follows:

1. One Year Extension of Term: DRA and ACT hereby agree to amend the Collection Agreement to exercise the third optional one (1) year extension from March 30, 2014 to March 29, 2015. Accordingly, block 1.7 of the P-37 Agreement is hereby amended to read: "from March 30, 2014 through March 29, 2015."
2. Remaining Provisions of Collection Agreement Unaffected: Except as amended by this Amendment, all of the provisions of the Collection Agreement shall continue in full force and effect.
3. Amendment Effective Date: The effective date of this Amendment (the "Amendment Effective Date") shall be the date on which it is approved by the Governor and Executive Council.

[SIGNATURE PAGE FOLLOWS]

Third Amendment of Collection Agreement

ACT Initials DJO

DRA Initials ASB

EXECUTED by DRA and ACT, by their undersigned duly authorized representatives, all as of the Amendment Effective Date.

ACT: Account Technology, Inc.

By: Dale J Van Dellen
Authorized Signatory

Date: 03/12/2014

Name: Dale J Van Dellen

Title: Chairman

DRA: State of New Hampshire, Department of Revenue Administration

By: John Beardmore
Authorized Signatory

Date: 3/13/14

Name: John Beardmore

Title: Commissioner

New Hampshire Attorney General:

Approved by Attorney General as to form, substance, and execution.

By: Rosemary Hed
Assistant Attorney General

Date: 3-13-14

New Hampshire Secretary of State:

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at their meeting on _____, 2014.

By: _____
Deputy Secretary of State

Schedule A

Penn Credit Corporation
916 S. 14th Street
Harrisburg, PA 17104

Richard J. Boudreau & Assoc, LLC
5 Industrial Way
Salem, NH 03079

The CCS Companies
Two Wells Avenue
Newton, MA 02459

Windham Professionals, Inc.
384 Main Street
Salem, NH 03079

Account Control Technology, Inc.
6918 Owensmouth Avenue
Canoga Park, CA 91303

EOS CCA
700 Longwater Drive
Norwell, MA 02061

HC Recovery, Inc.
9820 E 41st Street Suite 303
Tulsa, OK 74146

Unifund Government Services, LLC
10625 Techwoods Circle
Cincinnati, OH 45242

Linebarger, Goggan Blair & Sampson, LLP
4 Penn Center
1600 John F. Kennedy Blvd. Suite 910
Philadelphia, PA 19103

SCHEDULE C

Contract Purpose: Out of State Debt Collection Services

Scoring Detail: FINAL RANK

F.H. Cann & Associates, North Andover, MA					1
Criteria	Max Pts	Phil Lawrence	Leanne Jackson	Margaret Fulton	Total
RFP Criteria	30	10	25	9	11.0
Experience	50	25	40	15	20.0
Program Structure	15	15	10	10	8.8
Budget & Justification	5	5	5	4	3.5
Format	100	55	80	38	43.3

Penn Credit Corporation, Harrisburg, PA					5
Criteria	Max Pts	Phil Lawrence	Leanne Jack		
Experience	30	20			
Program Structure	50	45			
Budget & Justification	15	10			
Format	5	5			
	100	80			

Windham Professionals, Salem, NH					2
Criteria	Max Pts	Phil Lawrence	Leanne Jackson	Margaret Fulton	Total
Experience	30	20	25	18	15.8
Program Structure	50	35	40	32	26.8
Budget & Justification	15	0	10	0	2.5
Format	100	5	5	4	3.5
	100	60	80	54	48.5

Linebarger Goggan Blair & Sampson, LLP Philadelphia, PA					6
Criteria	Max Pts	Phil Lawrence	Leanne Jack		
Experience	30	25			
Program Structure	50	40			
Budget & Justification	15	10			
Format	5	5			
	100	80			

CCS Companies Newton Center, MA					3
Criteria	Max Pts	Phil Lawrence	Leanne Jackson	Margaret Fulton	Total
Experience	30	25	25	25	18.8
Program Structure	50	40	35	35	27.5
Budget & Justification	15	5	10	4	4.8
Format	5	5	5	4	3.5
	100	75	75	68	54.5

Unifund Cincinnati, OH					7
Criteria	Max Pts	Phil Lawrence	Leanne Jack		
Experience	30	30			
Program Structure	50	45			
Budget & Justification	15	10			
Format	5	5			
	100	90			

Richard J. Boudreau & Associates, LLC, Salem, NH					4
Criteria	Max Pts	Phil Lawrence	Leanne Jackson	Margaret Fulton	Total
Experience	30	20	30	20	17.5
Program Structure	50	40	25	25	22.5
Budget & Justification	15	0	10	0	2.5
Format	5	5	5	2	3.0

EOS CCA Norwell, MA					8
Criteria	Max Pts	Phil Lawrence	Leanne Jacks		
Experience	30	20			
Program Structure	50	40			
Budget & Justification	15	5			
Format	5	5			

son	Margaret Fulton	Total
25	25	17.5
40	40	31.3
10	9	7.3
5	5	3.8
80	79	59.8

son	Margaret Fulton	Total
25	25	18.8
40	30	27.5
5	5	5.0
5	5	3.8
75	65	55.0

son	Margaret Fulton	Total
30	30	22.5
45	45	33.8
15	12	9.3
5	5	3.8
95	92	69.3

son	Margaret Fulton	Total
20	18	14.5
35	35	27.5
10	5	5.0
5	4	3.5
70	62	50.5

son	Total
30	22.5
45	33.8
15	11.3
5	3.8
95	71.3

Total
1 6.5
20 22.5
0 2.5
4 3.5
5 35.0



Account Control Technology, Inc.

21700 Oxnard St, Suite 1400
Woodland Hills, CA 91367

Toll-free (800) 394-4228
Phone (818) 712-4999
Fax (818) 712-4979

CERTIFICATE OF VOTE OF AUTHORIZATION

March 11, 2014

I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

duly called and held at 21700 Oxnard St, Suite 1400, Woodland Hills, CA 91367 on the 11th day of March, 2014 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a Contract with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute contract therewith, agreement form P-37 was presented and made part of the records of this said meeting.

I further certify that Dale J. Van Dellen is duly qualified and acting as Chairman of the Board of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,

ATTEST:

Name: Nabil Kabbani

Title: CEO

(Corporate Seal)

On this 11th day of March, 2014, before me, the undersigned Notary Public, personally appeared Nabil Kabbani, duly designated by the board of directors and proved to me, through satisfactory evidence of identification, that s/he is the person whose name is signed on the foregoing documents, and acknowledged to me that s/he signed it voluntarily for its stated purpose and that it was her/his free act and deed.

Notary Public

My Commission Expires:



www.accountcontrol.com



CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

State of California

County of Los Angeles }

On March 11, 2014 before me, Lida Mansuryan (Notary Public)
Date Here Insert Name and Title of the Officer

personally appeared Nabil Kabbari
Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/~~she~~/they executed the same in his/~~her~~/their authorized capacity(ies), and that by his/~~her~~/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: [Handwritten Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

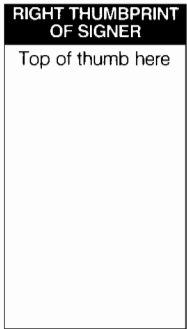
Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

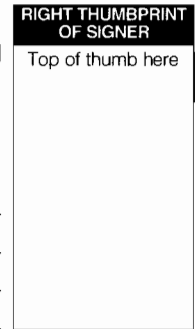
- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



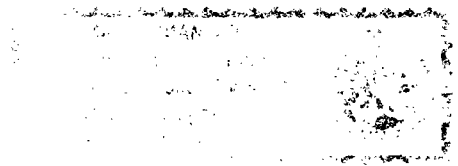
Signer Is Representing: _____

Signer's Name: _____

- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____



State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Account Control Technology, Inc. a(n) California corporation, is authorized to transact business in New Hampshire and qualified on May 28, 2004. I further certify that all fees and annual reports required by the Secretary of State's office have been received.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 12th day of March, A.D. 2014

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

3/5/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 0E02096 DiBuduo & DeFendis Insurance Brokers, LLC P.O. Box 5479 Fresno, CA 93755-5479	CONTACT NAME: PHONE (A/C, No, Ext): (559) 432-0222	FAX (A/C, No): (559) 431-7941	
	E-MAIL ADDRESS:		
INSURED Account Control Technology, Inc. P.O. Box 8012 Canoga Park, CA 91309-8012	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Great American Insurance of New York		22136
	INSURER B : Great American Alliance Insurance Company		26832
	INSURER C :		
	INSURER D :		
	INSURER E :		
INSURER F :			

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			PAC339249700	6/1/2013	6/1/2014	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person) \$ 10,000
							PERSONAL & ADV INJURY \$ Excluded
							GENERAL AGGREGATE \$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COMP/OP AGG \$ 2,000,000
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						GLO LimitDesc \$ 1,000,000
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
							\$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB	<input checked="" type="checkbox"/> OCCUR		UMB339249800	6/1/2013	6/1/2014	EACH OCCURRENCE \$ 5,000,000
	<input type="checkbox"/> EXCESS LIAB	<input type="checkbox"/> CLAIMS-MADE					AGGREGATE \$ 5,000,000
	DED <input checked="" type="checkbox"/> RETENTION \$ 10,000						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						WC STATUTORY LIMITS OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y <input type="checkbox"/> N	<input type="checkbox"/> N/A				E L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E L. DISEASE - EA EMPLOYEE \$
							E L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire, Department of Revenue
Administration
109 Pleasant Street
Concord, NH 03302-0457

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



Kevin A. Clougherty
Commissioner

Margaret L. Fulton
Assistant Commissioner

March 13, 2013

Her Excellency, Governor Margaret Wood Hassan
And the Honorable Executive Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration (“Department”) to **retroactively** amend a contract approved by Governor & Council on March 30, 2011 (Item #18) and previously amended and approved on May 28, 2012 (Item #55) with Account Control Technology, Inc. (“ACT”) (Vendor code 217740), Canoga Park, California, for out-of-state debt collection services by exercising the second optional one (1) year extension from March 30, 2013 to March 29, 2014. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks to continue to utilize the services of ACT to assist in the debt collection of out-of-state taxpayers by amending the contract with ACT, which was originally approved by Governor and Council on March 30, 2011 and previously amended and approved on May 28, 2012, to exercise the second optional one (1) year extension from March 30, 2013 through March 29, 2014. This amendment has been delayed and is now a retroactive amendment due to the Department’s lack of resources and a 50% reduction in staff including the Department’s Business Administrator position which was just recently filled. This amendment to exercise the second optional one (1) year extension is to capitalize on the training the Department has provided to ACT during the first and second contract years regarding the Department’s confidential processes and procedures, requirements ACT must follow to maintain confidentiality of taxpayer information in accordance with RSA 21-J:14, and the extensive training ACT has undergone relative to New Hampshire’s unique tax structure and collection from its out-of state debtors. The initial agreement was for one year to ensure that the contract could end if the relationship was unsatisfactory. The Department has invested extensive time and effort in working closely with ACT to help their collection staff better understand all aspects of NH Meals & Rentals, Business Enterprise and Business Profits taxes which has resulted in 11% of outstanding balances recovered for the Department. ACT provides the Department with full electronic access to the account history files and reviews indicate the accounts are being worked as specified in the agreement. Furthermore, results continue to improve suggesting that a continuation of the Agreement is in the best interest of the Department, and therefore the State. ACT focuses its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3,

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Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

XXVII added by 2005; 166:1, effective June 21, 2005. Although the Department has excellent legal resources available to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency enhances and fully complements the State's opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against out-of-state debtors. During its original contract term, ACT collected over \$100,000 from outstanding out-of-state debtor tax notices; during the first extension contract term, ACT collected over \$150,000.

ACT's collection activity will encompass all tax types, such as but not limited to Interest and Dividends tax, Business taxes and Meals and Rentals tax. Currently, approximately \$7 million in outstanding debts are due to the state from taxpayers spanning forty (40) different states. Historically, a tax notice, a forty-five day letter, a demand for payment letter and telephone follow-up has been made by the Department, as well as tax lien recording. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then turn unresponsive accounts over to ACT which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

ACT will continue to provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT implements services necessary to collect delinquent funds, including activities typically associated with debt collection services, such as; asset investigation and location; skip tracing; debtor negotiation; debtor communication through various media; documentation and reporting of debtor interaction and escalation of collection activities including placing liens on real and personal property as well as litigation when appropriate and approved by the Department.

Additionally, ACT and its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21:J-14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

The original contract provided that it may be extended for subsequent one-year periods under the same terms, conditions and pricing structure upon the mutual agreement between ACT and the Commissioner of the Department or designee and with the approval of the Governor and Executive Council, not to exceed a total of five (5) years. This amendment is the second one-year extension of the original contract.

We respectfully request your consideration regarding this matter.

Respectfully submitted,



Margaret Fulton
Assistant Commissioner

Attachments

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

SECOND AMENDMENT OF COLLECTION AGREEMENT

THIS AMENDMENT ("Amendment") is by and between the STATE OF NEW HAMPSHIRE acting by and through its DEPARTMENT OF REVENUE ADMINISTRATION, which has a principal place of business at 109 Pleasant St., Concord, New Hampshire 03301 ("DRA") and ACCOUNT CONTROL TECHNOLOGY, INC., a California corporation having a principal place of business at 6918 Owensmouth Ave, Canoga park, CA 91303 ("ACT").

Recitals

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WHEREAS, DRA and ACT desire to amend the Collection Agreement to exercise the second optional one (1) year extension from March 30, 2013 through March 29, 2014.

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2. Remaining Provisions of Collection Agreement Unaffected: Except as amended by this Amendment, all of the provisions of the Collection Agreement shall continue in full force and effect.
3. Amendment Effective Date: The effective date of this Amendment (the "Amendment Effective Date") shall be the date on which it is approved by the Governor and Executive Council.

[SIGNATURE PAGE FOLLOWS]

Second Amendment of Collection Agreement

Initial all pages: (except signature page)

ACT Initials

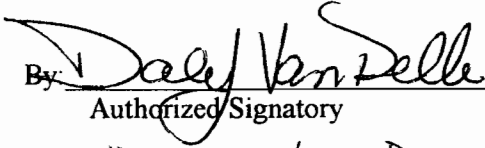
DVD

DRA Initials

MJG

EXECUTED by DRA and ACT, by their undersigned duly authorized representatives, all as of the Amended Effective Date.

ACT: Account Control Technology, Inc.

By: 
Authorized Signatory

Date: 3-18-13

Name: Dale J Van Dellen

Title: Chairman of the Board

DRA: State of New Hampshire, Department of Revenue Administration

By: 
Authorized Signatory

Date: 4/4/13

Name: Margaret Z. Fulton

Title: Asst. Commissioner

New Hampshire Attorney General:

Approved by Attorney General as to form, substance and execution.


Senior Assistant Attorney General

Date: 4/4/13

New Hampshire Secretary of State:

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at their meeting on _____, 2013.

By: _____
Deputy Secretary of State



6918 Owensmouth Avenue
Canoga Park, CA 91303

Toll-free (800) 394-4228
Phone (818) 712-4999
Fax (818) 712-4979

Account Control Technology, Inc.

CERTIFICATE OF VOTE OF AUTHORIZATION

March 18, 2013

I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

duly called and held at 6918 Owensmouth Avenue, Canoga Park, CA on the 18th day of March, 2013 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a Contract with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute contract therewith, agreement form P-37 was presented and made part of the records of this said meeting.

I further certify that Dale J. Van Dellen is duly qualified and acting as Chairman of the Board of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,

ATTEST: 

Name: James Gates

Title: Controller

(Corporate Seal)

On this 18th day of March, 2013, before me, the undersigned Notary Public, personally appeared James Gates, duly designated by the board of directors and proved to me, through satisfactory evidence of identification, that s/he is the person whose name is signed on the foregoing documents, and acknowledged to me that s/he signed it voluntarily for its stated purpose and that it was her/his free act and deed.

Notary Public

My Commission Expires: _____



www.accountcontrol.com

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

State of California

County of Los Angeles }

On 3-18-2013 before me, Lida Mansuryan, Notary Public
Date Here Insert Name and Title of the Officer

personally appeared James Gates
Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: [Handwritten Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____

RIGHT THUMBPRINT OF SIGNER
Top of thumb here

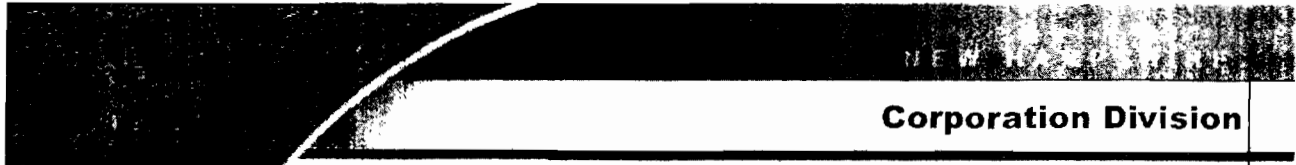
Signer Is Representing: _____

Signer's Name: _____

- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____

RIGHT THUMBPRINT OF SIGNER
Top of thumb here

Signer Is Representing: _____



Corporation Division

Search
By Business Name
By Business ID
By Registered Agent
Annual Report
File Online

Date: 3/15/2013

Filed Documents

(Annual Report History, View Images, etc.)

For a blank Annual Registration Report, click here.

Business Name History

Name	Name Type
Account Control Technology, Inc.	Legal

Corporation - Foreign - Information

Business ID:	477334
Status:	Good Standing
Entity Creation Date:	5/28/2004
State of Business.:	CA
Principal Office Address:	6918 OWENSMOUTH AVENUE CANOGA PARK CA 91303
Principal Mailing Address:	6918 Owensmouth Ave Canoga Park CA 91303
Last Annual Report Filed Date:	3/6/2012
Last Annual Report Filed:	2012

Registered Agent

Agent Name:	Concord Search & Retrieval, Inc.
Office Address:	10 Ferry Street 313 Concord NH 03301

Mailing Address:

NEW! File Annual Report Online.

Important Note: The status reflected for each entity on this website only refers to the status of the entity's filing requirements with this office. It does not necessarily reflect the disciplinary status of the entity with any state agency. Requests for disciplinary information should be directed to agencies with licensing or other regulatory authority over the entity.

As of 4/4
ACT is waiting
for original
certificate
from SOS.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

03/17/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900 Woodland Hills, CA 91367	CONTACT NAME: PHONE (A/C, No, Ext): (818) 703-8057 FAX (A/C, No): (818) 703-0935 E-MAIL ADDRESS: <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width: 20%;">NAIC #</th> </tr> <tr> <td>INSURER A : Zurich American Insurance Company</td> <td style="text-align: center;">16535</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Zurich American Insurance Company	16535	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : Zurich American Insurance Company	16535														
INSURER B :															
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303															

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC9407649-00	11/1/2013	11/1/2014	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

****EVIDENCE OF INSURANCE ONLY******CERTIFICATE HOLDER****CANCELLATION**

New Hampshire Department of Revenue 109 Pleasant Street Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---



CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)
04-01-2013

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER (559) 432-0222 DiBuduo & DeFendis Insurance Brokers, LLC License #0E02098 P.O. Box 5479 Fresno, CA 93755-5479		CONTACT NAME: PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01	
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Hartford Insurance Company	
		INSURER B:	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			51SBAAA8558	6/1/2012	6/1/2013	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 NonOwned/Hired Autc \$ 1,000,000
A	UMBRELLA LIAB			51XHUYC9865	6/1/2012	6/1/2013	EACH OCCURRENCE \$ 5,000,000
	<input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$ AGGREGATE \$ 5,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N <input type="checkbox"/> N/A				WC STATU-TORY LIMITS OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire, Department of
 Revenue Administration
 109 Pleasant Street
 Concord, NH 03302-0457

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2009 ACORD CORPORATION. All rights reserved.



CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)

3/28/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER DiBuduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 Fresno, CA 93755-5479	CONTACT NAME: _____ PHONE (AG, No, Ext): _____ E-MAIL ADDRESS: _____ PRODUCER CUSTOMER ID #: ACCOCON-01	FAX (AG, No): _____
	INSURER(S) AFFORDING COVERAGE	
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-	INSURER A: Hartford Insurance Company	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURER	SUBRINSR	WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY				51SBAAA8558	6/1/2012	6/1/2013	EACH OCCURRENCE	\$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR							MED EXP (Any one person)	\$ 10,000
								PERSONAL & ADV INJURY	\$ Excluded
								GENERAL AGGREGATE	\$ 2,000,000
								PRODUCTS - COMP/OP AGG	\$ 2,000,000
								NonOwned/Hired Autc	\$ 1,000,000
	AUTOMOBILE LIABILITY							COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO							BODILY INJURY (Per person)	\$
	<input type="checkbox"/> ALL OWNED AUTOS							BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> SCHEDULED AUTOS							PROPERTY DAMAGE (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS								\$
	<input type="checkbox"/> NON-OWNED AUTOS								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB				51XHUYC9865	6/1/2012	6/1/2013	EACH OCCURRENCE	\$ 5,000,000
	<input type="checkbox"/> EXCESS LIAB							AGGREGATE	\$ 5,000,000
	<input type="checkbox"/> CLAIMS-MADE								\$
	<input type="checkbox"/> DEDUCTIBLE								\$
	<input checked="" type="checkbox"/> RETENTION \$ 10,000								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY							WC STATUTORY LIMITS	OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)							E.L. EACH ACCIDENT	\$
	If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - EA EMPLOYEE	\$
								E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire, Department of Revenue Administration
 109 Pleasant Street
 Concord, NH 03302-0457

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2009 ACORD CORPORATION. All rights reserved.



CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)

7/18/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER DiBuduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 Fresno, CA 93755-5479	(559) 432-0222	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01
	INSURER(S) AFFORDING COVERAGE	
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-	INSURER A: Indian Harbor Insurance Company	NAIC #
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR	INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$						<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A WC STATU-TORY LIMITS OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			MPP003825300	8/6/2012	8/6/2013	Each Claim/Aggregate \$5,000,000
A				MPP003825300	8/6/2012	8/6/2013	Retention \$100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire, Dept. of Revenue Admn.
 109 Pleasant St.
 PO Box 457
 Concord, NH 03302-0457

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AUTHORIZED REPRESENTATIVE

© 1988-2009 ACORD CORPORATION. All rights reserved.



ACCOCON-01

ADUHE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/12/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900 Woodland Hills, CA 91367	CONTACT NAME: PHONE (A/C, No, Ext): (818) 703-8057		FAX (A/C, No): (818) 703-0935
	E-MAIL ADDRESS:		
INSURER(S) AFFORDING COVERAGE			NAIC #
INSURER A: Hartford Fire Insurance Co.			19682
INSURER B:			
INSURER C:			
INSURER D:			
INSURER E:			
INSURER F:			

INSURED

 Account Control Technology, Inc.
 6918 Owensmouth Ave.
 Canoga Park, CA 91303

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$
								\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N <input type="checkbox"/>	72WBC2X9414	11/1/2012	11/1/2013	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

****EVIDENCE OF INSURANCE ONLY****

APPLICABLE STATES: TX, WA, OH, FL, MN

CERTIFICATE HOLDER**CANCELLATION**

EVIDENCE OF INSURANCE

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Shari Mockay

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ACCOCON-01

ADUHE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/12/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900 Woodland Hills, CA 91367	CONTACT NAME: PHONE (A/C, No, Ext): (818) 703-8057 FAX (A/C, No): (818) 703-0935 E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE NAIC #	
INSURED Account Control Technology, Inc. 6918 Owensmouth Ave. Canoga Park, CA 91303	INSURER A: Hartford Fire Insurance Co. 19682	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADXL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	72WECZY3112	11/1/2012	11/1/2013	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

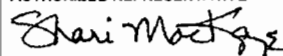
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 EVIDENCE OF CA WORKERS' COMPENSATION ONLY

CERTIFICATE HOLDER**CANCELLATION**

EVIDENCE OF INSURANCE

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Account Control Technology, Inc., a(n) California corporation, is authorized to transact business in New Hampshire and qualified on May 28, 2004. I further certify that all fees and annual reports required by the Secretary of State's office have been received.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 28th day of March, A.D. 2012

A handwritten signature in black ink, appearing to read "William Gardner".

William M. Gardner
Secretary of State



5/29/12
#55

**State of New Hampshire
Department of Revenue Administration**

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



Kevin A. Clougherty
Commissioner

May 14, 2012

Margaret L. Fulton
Assistant Commissioner

His Excellency, Governor John H. Lynch
And the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration (“Department”) to retroactively amend a contract approved by Governor & Council on March 30, 2011 (Item # 18) with Account Control Technology, Inc. (“ACT”) (Vendor code 217740), Canoga Park, California, for debt out-of-state debt collection services by exercising the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks to continue to use the services of ACT to assist in the debt collection of out-of-state taxpayers by retroactively amending the contract with ACT, which was approved by Governor & Council on March 30, 2011, to exercise the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013. This amendment has been delayed and is now a retroactive amendment due to the Department’s lack of resources and 43% reduction in staff including the Department’s Business Administrator. Additionally, the timing of this contract amendment coincided with the March/April tax season where the Department’s remaining staff members were being deployed to open mail and deposit money and the Department’s new processing systems were being brought on-line. This amendment to exercise the first optional one (1) year extension is to capitalize on the training the Department has provided to ACT during the first contract year, regarding the Department’s confidential processes and procedures, as well as the requirements ACT must follow to maintain confidentiality of taxpayer information in accordance with RSA 21-J:14. The time it took to educate ACT was necessary to maximize on ACT’s collection services. It is in the best interest of the Department, and therefore the State, to continue utilizing ACT’s services for another year.

ACT focuses its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, effective June 21, 2005. Although the Department has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency enhances and fully complements the State’s opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

payments for outstanding tax notices against out of state debtors. During its original contract term, ACT collected over \$100,000 from outstanding out-of-state debtor tax notices.

ACT's collections activity will encompass all tax types, such as but not limited to Interest and Dividends Tax, Business taxes, and Meals & Rentals tax. Currently, approximately \$7 million dollars in outstanding debts are due to the State from taxpayers spanning forty different states. Historically, a tax notice has been issued by the Department, a forty-five day letter has been sent by the Department, a demand for payment letter has been sent by the Department, and telephone follow-up has been made by the Department, as well as tax lien recording. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then turn unresponsive accounts over to ACT, which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

ACT will continue to provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT implements services necessary to collect delinquent funds, including activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the DRA.

Additionally, ACT and its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

The original contract provides that it may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between ACT and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years. This amendment is the first one-year extension of the original contract.

We respectfully request your consideration regarding this matter.

Sincerely,



Kevin A. Clougherty
Commissioner of Revenue

Attachments

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

FIRST AMENDMENT OF COLLECTION AGREEMENT

THIS AMENDMENT (this "Amendment") is by and between the STATE OF NEW HAMPSHIRE acting by and through its DEPARTMENT OF REVENUE ADMINISTRATION, which has a principal place of business at 109 Pleasant St., Concord, New Hampshire 03301 ("DRA"), and ACCOUNT CONTROL TECHNOLOGY, INC., a California corporation having a principal place of business at 6918 Owensmouth Ave, Canoga Park, CA 91303 ("ACT").

Recitals:

WHEREAS, DRA and ACT are parties to a certain Agreement approved by the Governor and Council of the State of New Hampshire on March 30, 2011 for a one-year term (Item #18) that also provided for one-year extensions "under the same terms, conditions, and pricing structure upon the mutual agreement between the Contractor and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years" (the "Collection Agreement"). See Exhibit A, Para. 2. The Collection Agreement includes Form Number P-37 between DRA and ACT, together with Exhibits A, B, and C thereto.

WHEREAS, DRA and ACT desire to amend the Collection Agreement to exercise the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013.

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants of the parties set forth in this Amendment, DRA and ACT hereby agree as follows:

1. One Year Extension of Term. DRA and ACT hereby agree to amend the Collection Agreement to exercise the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013. Accordingly, block 1.7 of the P-37 Agreement is hereby amended to read: "Retro from March 30, 2012 to March 29, 2013."
2. Remaining Provisions of Collection Agreement Unaffected. Except as amended by this Amendment, all of the provisions of the Collection Agreement shall continue in full force and effect.
3. Amendment Effective Date. The effective date of this retroactive Amendment (the "Amendment Effective Date") shall be the date on which it is approved by the New Hampshire Governor and Executive Council.

[SIGNATURE PAGE FOLLOWS]

EXECUTED by DRA and ACT, by their undersigned duly authorized representatives, all as of the Amendment Effective Date.

ACT: Account Control Technology, Inc.

By: Dale J. VanDellen May 7, 2012
Authorized Signatory Date
Name: Dale J. VanDellen
Title: Chairman of the Board

DRA: State of New Hampshire, Department of Revenue Administration

By: Kevin A. Clougherty 5/8/12
Authorized Signatory Date
Name: Kevin A. Clougherty
Title: Commissioner

New Hampshire Attorney General:

Approved by Attorney General as to form, substance, and execution.

By: Mike Brun 6/2/12
Senior Assistant Attorney General Date

New Hampshire Secretary of State:


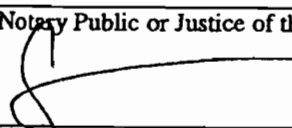
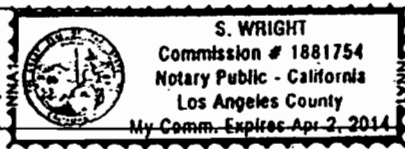
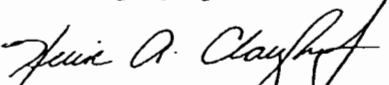
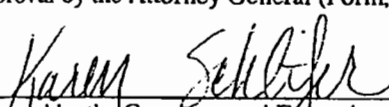

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at their meeting on _____, 2012.

By: _____
Deputy Secretary of State

AGREEMENT
The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name State of NH, Dept of Revenue Administration		1.2 State Agency Address 109 Pleasant St, PO Box 457, Concord, NH 03302-0457	
1.3 Contractor Name Account Control Technology, Inc.		1.4 Contractor Address 6918 Owensmouth Ave, Canoga Park, CA 91303	
1.5 Contractor Phone Number 1-866-496-5880	1.6 Account Number N/A (see Exhibit B)	1.7 Completion Date 1 year from G&C approval	1.8 Price Limitation See Exhibit B
1.9 Contracting Officer for State Agency Margaret L. Fulton, Assistant Commissioner		1.10 State Agency Telephone Number 603-271-1302	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Dale J VanDellen, CEO	
1.13 Acknowledgement: State of <u>California</u> , County of <u>Los Angeles</u> on <u>2-07-2011</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that she executed this document in the capacity indicated in block 1.12.			
13.1 Signature of Notary Public or Justice of the Peace [Seal] 			
13.2 Name and Title of Notary or Justice of the Peace S. Wright - Notary Public			
4 State Agency Signature 		1.15 Name and Title of State Agency Signatory KEVIN A. CLOUGHERTY, COMMISSIONER	
6 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
7 Approval by the Attorney General (Form, Substance and Execution) By:  On: <u>2/25/11</u>			
Approval by the Governor and Executive Council By:  DEPUTY SECRETARY OF STATE On: <u>MAR 30 2011</u>			

2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age; sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS. The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be

Contractor Initials DW
Date 2-7-11

attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

19. CONSTRUCTION OF AGREEMENT AND TERMS.

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual

intent, and no rule of construction shall be applied against or in favor of any party.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.



Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone (603) 271-2318
www.nh.gov/revenue



Kevin A. Clougherty
Commissioner

Margaret L. Fulton
Assistant Commissioner

March 16, 2011

His Excellency, Governor John H. Lynch
And the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration ("Department") to enter into a contract with Account Control Technology, Inc. ("ACT") (Vendor code 217740), Canoga Park, California, to perform debt collection services for debts accumulated by out-of-state residents for the Department, effective upon Governor and Council approval for one year from date of approval. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks the assistance from ACT to assist in the debt collection of out-of-state taxpayers. ACT will focus its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, Effective June 21, 2005. Although the Department has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency will enhance and fully complement the State's opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against out of state debtors.

Collections activity will encompass all tax types, such as but not limited to Interest and Dividends Tax, Business taxes, and Meals & Rentals tax. Currently, over \$4 million dollars in outstanding debts are due to the State from taxpayers spanning twenty-one different states. The average balance owed is \$6,300. Historically, a tax notice has been issued by the Department, a forty-five day letter has been sent by the Department, a demand for payment letter has been sent by the Department, and telephone follow-up has been made by the Department, as well as tax lien recording, where in-state property is available. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then turn unresponsive accounts over to ACT, which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

ACT shall provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT shall provide services necessary to collect delinquent funds. Such efforts shall include activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the DRA.

Additionally, ACT and its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

ACT shall maintain records sufficient to track audit collection activities on each account.

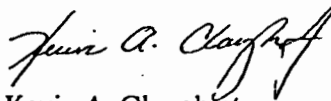
The contract may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between ACT and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years.

An RFB was posted on the State of New Hampshire Administrative Services' Purchase and Property website to solicit bids for this service. The posting was open for twenty (20) days. During the open bid process FAQs were posted on the Department's website. As questions arose both the questions and the answers were posted immediately for public access viewing. Nine (9) bidders provided a bid proposal. Attached hereto as Schedule A is the list of all bidders. The bid evaluation team members included: Margaret Fulton, Assistant Commissioner; Philip Lawrence, DRA Director of Collections; and Leanne Jackson, Assistant Director of Collections. This team was assembled based upon each having an area of expertise in collections, collections law within New Hampshire, and/or management/administrative expertise of managing a third party collections agency.

Discussions were held with the Attorney General's Office regarding debt collection services provided under RSA 7:15-a prior to the bidding process. Such discussions concluded that the partnering with an outside debt collection agency that has extensive experience and proven track record to collect out-of-state debt from out-of-state taxpayers is the best approach for the State to follow now. This does not preclude future opportunity for discussions with the Attorney General on the concept or individual cases.

We respectfully request your consideration regarding this matter.

Sincerely,



Kevin A. Clougherty
Commissioner of Revenue

Attachments

Schedule A

Penn Credit Corporation
916 S. 14th Street
Harrisburg, PA 17104

Richard J. Boudreau & Assoc, LLC
5 Industrial Way
Salem, NH 03079

The CCS Companies
Two Wells Avenue
Newton, MA 02459

Windham Professionals, Inc.
384 Main Street
Salem, NH 03079

Account Control Technology, Inc.
6918 Owensmouth Avenue
Canoga Park, CA 91303

EOS CCA
700 Longwater Drive
Norwell, MA 02061

HC Recovery, Inc.
9820 E 41st Street Suite 303
Tulsa, OK 74146

Unifund Government Services, LLC
10625 Techwoods Circle
Cincinnati, OH 45242

Linebarger, Goggan Blair & Sampson, LLP
4 Penn Center
1600 John F. Kennedy Blvd. Suite 910
Philadelphia, PA 19103

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

EXHIBIT A

1. INTRODUCTION

The Department of Revenue Administration ("DRA") seeks to enter into a contract with Account Control Technology, Inc. ("Contractor"), a California company, to perform debt collection services for debts accumulated by taxpayers who are out-of-state residents for the DRA, effective upon Governor and Council approval for one year from date of approval.

The DRA seeks the assistance from Contractor to assist in the debt collection of out-of-state taxpayers. The DRA is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, Effective June 21, 2005. Although the DRA has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency will enhance and fully complement the State's opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against out-of-state debtors.

2. TERM

The term of the contract shall commence upon the date of Governor and Executive Council approval of the contract and shall terminate one year from the date of approval, unless terminated earlier. The DRA shall have the right to terminate the contract at any time by giving the Contractor a thirty (30) day written notice.

The contract may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between the Contractor and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years.

Individual accounts for which no collection activity is possible, or all available collection methods have been exhausted, may be returned with prior approval of the DRA. For these accounts, the Contractor shall not be entitled to payment beyond fees previously retained for any partial debt recovery that may have occurred.

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE**

3. CONTRACT ADMINISTRATION

3.1 CONTRACTOR CONTRACT MANAGER

The Contractor Contract Manager who shall be responsible for all contractual authorization and administration under the Contract is:

Contract Manager: Dale J Van Dellen
Title: CEO/President
Address: 6918 Owensmouth Ave
Canoga Park, California 91303
Tel: 866-496-5880

3.2 STATE CONTRACT MANAGER

Contract Manager: Margaret Fulton
Title: Assistant Commissioner
Address: 109 Pleasant St
Concord, NH 03301
Tel: 603-271-2318

4. SCOPE OF WORK

The Contractor shall provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with the Contractor, the Contractor shall provide services necessary to collect delinquent funds.

Such efforts shall include activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the DRA.

Additionally, the Contractor and Contractor's employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

The Contractor shall maintain records sufficient to track audit collection activities on each account.

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

EXHIBIT B

1. Fee Schedule

As payment for services, the Contractor shall retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the DRA, the Contractor shall retain thirty-five percent (35%).

2. Payment Schedule

Collected funds shall be remitted to the DRA monthly within thirty (30) days of collection or upon collecting a cumulative total of \$5,000, which ever shall occur first. The Contractor shall remit collected funds with statements to the DRA in a format currently in use by the DRA. The statements shall include a breakdown of amounts collected, including tax type, collection fees, tax, interest, penalties and bank or lien fees, to facilitate automatic posting of the remittance.

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

EXHIBIT C

Special Provisions

1. **Authority:** The work to be performed shall be carried out in cooperation and under the direction of the DRA. The business roles of the DRA and the Contractor shall be that of client and attorney, respectively.
2. **Referral of an Account:** The Contractor agrees that all case referrals by the DRA to the Contractor shall remain the Contractor's responsibility unless specifically removed from the case in writing by the DRA or until the Contractor determines that they are unable to collect. This condition shall remain in effect during the term of the contract; however, all casework shall be done in accordance with the terms, conditions, and provisions of this agreement.
3. **Acknowledge Receipt of an Account:** The Contractor agrees to acknowledge each account placed by the DRA within 30 days.
4. **Documentation:** The Contractor shall furnish the DRA with copies of any judgment(s), copies of any statement(s) of costs filed, any transcript(s) of judgment debtor examinations or post-judgment interrogatories or deposition transcript(s) and other legal pleadings. Other material, reports and correspondence prepared under this agreement shall be available upon the DRA's request or as agreed to.
5. **Scope of Collection Activity:** The Contractor shall perform all aspects of collection, including without limitation asset investigation, skip tracing, and debtor negotiation, as needed to successfully resolve each account that has been referred. The Contractor must have access to the latest skip tracing methods and must demonstrate a progressive degree of effort on smaller dollar amounts as well as larger dollar amounts.
6. **Status Reports:** The Contractor shall provide the DRA with monthly reports reflecting the status of all accounts referred to the Contractor. In addition, the Contractor shall notify the DRA of any significant event pertaining to an account within 48 hours of the event's occurrence.
7. **Procedures and Controls for Confidentiality:** The Contractor shall be legally bound by RSA-21-J:14 and shall establish and maintain procedures and controls acceptable to the DRA to ensure full compliance with the confidentiality requirements of RSA 21-J:14.
8. **Conflicts of Interest:** At the time the DRA refers an account to the Contractor, the Contractor shall advise the DRA of any perceived conflict and whether the conflict is remote or disqualifying. The Contractor may decline to accept the referral of any account that the Contractor believes to be a disqualifying conflict of interest.
9. **Confidential Communications:** Communications between the Contractor and the DRA shall be that of attorney and client and, therefore, shall be confidential and shall have all privileges and immunities afforded to such communication. Except as required by law, no confidential communication shall be disclosed to any public agency, insurance company, rating organization, contractor, vendor or other entity or individual without the prior consent of the DRA.
10. **Debtor Communications:** The Contractor shall respond to all requests and inquiries from taxpayer-debtors in a courteous and professional manner within five (5) business days. The

Page 4 of 6

2011-121 Account Control Technology, Inc.

Initial and date all pages:

Initials DVD Date 2-7-11

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE**

Contractor shall ensure that the debtor understands that collection is on behalf of the State of NH DRA.

11. **Separate Records:** The Contractor shall maintain books and records sufficient to track and audit its collection activities on behalf of the DRA. Upon at least 3 business days notice, the Contractor shall permit DRA auditors full access to Contractor's facilities and books and records to ensure compliance with the terms of this Agreement and all applicable laws, rules, and regulations.
12. **Collection Remittance and Statements:** Collected funds shall be remitted to the DRA monthly within thirty (30) days of collection or upon collecting a cumulative total of \$5,000, which ever shall occur first. The Contractor shall remit collected funds with statements to the DRA in a format currently in use by the DRA. The statements shall include a breakdown of amounts collected, including tax type, collection fees, tax, interest, penalties and bank or lien fees, to facilitate automatic posting of the remittance.
13. **Clearance of Debtor's Payment:** The Contractor agrees that all payments received by negotiable instruments must be deposited and held by the Contractor until the payment has cleared. The Contractor shall not endorse any check as paid in full or provide the debtor a receipt as paid-in-full without verifying the current unpaid balance with the DRA.
14. **Previously Placed Accounts:** Some accounts may have been previously placed with a collection agency. The Contractor may tier its bid based upon previous placement of the account if desired.
15. **Delinquent Accounts:** The Contractor agrees to accrue interest, penalties and attorney fees or other additional charges on delinquent accounts in accordance with statute and as specified by the DRA when accounts are referred or as additional charges accrue.
16. **Compromise or Settle Account:** The Contractor shall not compromise or settle any account without the approval of the DRA. Unauthorized compromise or settlement by the Contractor of any account for less than the entire amount due, accrued interest, penalties, attorney fees, other costs or applicable charges will render the Contractor liable.
17. **Individual Debtor Status Report:** The Contractor will furnish individual account status reports within 3 business days of a request from the DRA. Status reports shall include the debtor name, account number, initial amount of the debt, amount of payments to date, present balance and status of the account.
18. **Review and Audit of Accounts:** The DRA shall have the right to review or audit particular accounts with the Contractor at any time during regular business hours of the Contractor.
19. **Applicable Laws and Regulations:** The Contractor agrees to become familiar with and abide by all applicable State and/or Federal statutes and /or regulations and the DRA policies and procedures governing accounts and the collections of accounts.
20. **Suspension of an Account:** The Contractor shall agree to suspend action, either temporarily or permanently, on any account upon receipt of notification by the DRA.
21. **Reduced or Canceled Accounts:** In the event an account is reduced or canceled by the DRA, no collection fee shall be due to the Contractor for the amount of the reduction or cancellation.
22. **Governor and Executive Council Approval:** All contracts between Contractor and the DRA shall be approved by the Governor and Executive Council.

Page 5 of 6

2011-121 Account Control Technology, Inc.

Initial and date all pages:

Initials DD Date 2-7-11

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

23. The Contractor shall be able to collect debts, practice law, and institute lawsuits on behalf of the DRA in every state through in-house counsel, sub-contracted services, or *pro hac vice* arrangements.
24. The Contractor shall provide information relative to tax types and jurisdictions for which the agency fee may be collected in addition to the balance due the State.
25. The Contractor shall possess errors and omissions and malpractice insurance and shall indemnify the DRA and hold the DRA harmless for Contractor collection activities, including all legal activities.
26. The Contractor shall have the ability to place a lien on property/assets in every state.
27. The Contractor shall have sufficient personnel available to proceed promptly and simultaneously for the collection of all collection items for the contracted services.
28. The Contractor's personnel shall be trained, qualified, and experienced to use acknowledged best practices to service the State's placement using ethical procedures to yield the highest return.
29. The Contractor's personnel shall be knowledgeable of NH RSA 21-J:14,V(f) and shall read, sign, and be bound by the DRA Confidentiality of Information Policy.
30. The Contractor shall have sufficient financial capacity, working capital, and other financial, technical and management resources to perform the contract.
31. The Contractor shall commit to a maximum 60-day startup after execution of the contract.
32. The Contractor shall provide monthly reports detailing placement and recovery by month placed as well as recovery by period collected.
33. The Contractor shall provide a status report listing accounts under payment arrangement, legal accounts and exhausted accounts.
34. The Contractor must be able to accept an existing data transfer format and provide a secure FTP site for all data exchange.
35. The Contractor shall employ IT staff with the skill and experience to support the data exchange requirements of the contract.
36. The Contractor shall have established collection procedures providing for escalating Debtor contacts.
37. The Contractor shall have the ability to load and maintain data on placed accounts with credit reporting agencies in a manner compliant with FCRA.
38. The Contractor shall be able to maintain all funds in a depository within the State and transfer money electronically to the DRA Treasury.
39. The Contractor shall be certified for information security by an acceptable accreditation source.
40. The Contractor shall submit documentation to support its conformity to these specifications.

ACT

Account Control Technology, Inc.

6918 Owensmouth Avenue
Canoga Park, CA 91303
Toll-free (800) 394-4228
Local (818) 712-4999
Fax (818) 703-0795

CERTIFICATE OF VOTE OF AUTHORIZATION

May 7, 2012

I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

Duly called and held at 6918 Owensmouth Avenue, Canoga Park, CA on the 7th day of May, 2012 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a First Amendment of Collection Agreement ("Contract") with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute Contract therewith, was presented and made part of the records of this said meeting.

I further certify that Dale J. Van Dellen is duly qualified and acting as Chairman of the Corporation and that said vote has not been repealed, rescinded or amended.

A true copy of the record,

ATTEST: 
Name: James Gates
Title: Controller

(Corporate Seal)

State of California
County of Los Angeles

On this 7th day of May 2012, before me, the undersigned Notary Public, personally appeared James Gates, duly designated by the board of directors and who proved to me, through satisfactory evidence of identification, that he is the person whose name is signed on the foregoing documents, and acknowledged to me that he signed it voluntarily for its stated purpose and that it was his free act and deed.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

L. Robles
Signature of Notary Public

(Notary Seal)



ACT

www.accountcontrol.com



CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)
3/28/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER DIBuduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 Fresno, CA 93755-5479		(559) 432-0222 CONTACT NAME: PHONE (A/C, No. Ext): FAX (A/C, No.): E-MAIL: ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01	
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-		INSURER(S) AFFORDING COVERAGE INSURER A: Hartford Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR	WORD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			51SBAAA8558	6/1/2012	6/1/2013	EACH OCCURRENCE	\$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 10,000
							PERSONAL & ADV INJURY	\$ Excluded
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMPROP AGG	\$ 2,000,000
							NonOwned/Hired Autc	\$ 1,000,000
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE			51XHUYC9865	6/1/2012	6/1/2013	EACH OCCURRENCE	\$ 5,000,000
	<input checked="" type="checkbox"/> RETENTION \$ 10,000						AGGREGATE	\$ 5,000,000
								\$
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				WC STATUTORY LIMITS	OTHER
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER

State of New Hampshire, Department of Revenue Administration
 109 Pleasant Street
 Concord, NH 03302-0457

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2009 ACORD CORPORATION. All rights reserved.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/27/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900 Woodland Hills, CA 91367	CONTACT NAME: PHONE (A/C, No, Ext): (818) 703-8057 FAX (A/C, No): (818) 703-0935 E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE NAIC #	
INSURED Account Control Technology Inc PO Box 8012 Canoga Park, CA 91309	INSURER A: Hartford Insurance Co. 38288	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	72WBCZX9414	11/1/2011	11/1/2012	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER

CANCELLATION

State of New Hampshire
 Department of Revenue
 109 Pleasant Street
 P.O. Box 457
 Concord, NH 03302-0457

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

CERTIFICATE OF LIABILITY INSURANCE

7/6/2011

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AGENCY: **duo & DeFendis Insurance Brokers, LLC**
 License # **0E02096**
 Box **5479**
 Canoga Park, CA **93755-5479**

CONTACT NAME:	
PHONE (A/C, No, Ext):	FAX (A/C, No):
E-MAIL ADDRESS:	
PRODUCER CUSTOMER ID #: ACCOCON-01	
INSURER(S) AFFORDING COVERAGE	
INSURER A:	Hartford Insurance Company
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED: **Account Control Technology, Inc.**
6918 Owensmouth Avenue
Canoga Park, CA 91303-

RANGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, CONDITIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.


TYPE OF INSURANCE	ADDITIONAL INSURER	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
GENERAL LIABILITY COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		51SBAAA8558	6/1/2011	6/1/2012	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 NonOwned/Hired Autc \$ 1,000,000
VEHICLE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE		51XHUYC9865	6/1/2011	6/1/2012	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$ \$
DEDUCTIBLE RETENTION \$ 10,000					
EMPLOYERS COMPENSATION EMPLOYERS' LIABILITY PROPRIETOR/PARTNER/EXECUTIVE MEMBER EXCLUDED? (Y/N) (describe under SECTION OF OPERATIONS below)		N/A			WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

SECTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

STATE HOLDER
 State of New Hampshire, Department of Revenue Administration
 109 Pleasant Street
 Concord, NH 03302-0457

CANCELLATION

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AUTHORIZED REPRESENTATIVE


Account Control Technology, Inc.

CERTIFICATE OF VOTE OF AUTHORIZATION

February 7, 2011


I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

duly called and held at 6918 Owensmouth Avenue, Canoga Park, CA on the 7th day of February, 2011 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a Contract with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute contract therewith, agreement form P-37 was presented and made part of the records of this said meeting.

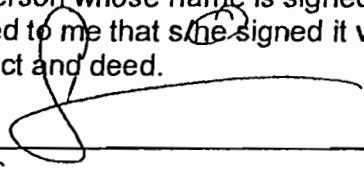
I further certify that Dale J. Van Dellen is duly qualified and acting as CEO/President of the Corporation and that said vote has not be repealed, rescinded or amended.

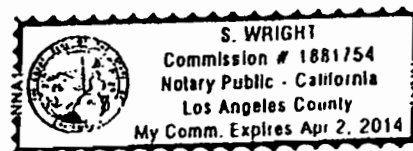
A true copy of the record,

ATTEST: 
Name: Howard Goldman
Title: CFO

(Corporate Seal)

On this 7 day of Feb. 2011, before me, the undersigned Notary Public, personally appeared Howard Goldman, duly designated by the board of directors and proved to me, through satisfactory evidence of identification, that she is the person whose name is signed on the foregoing documents, and acknowledged to me that she signed it voluntarily for its stated purpose and that it was her/his free act and deed.


Notary Public
My Commission Expires: 4.2.2014





CERTIFICATE OF LIABILITY INSURANCE

OP ID IC

DATE (MM/DD/YYYY)

01/19/11

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PRODUCER Peter C. Foy & Associates CA License #0803080 21650 Oxnard St., Suite 1900 Woodland Hills CA 91367 Phone: 818-703-8057 Fax: 818-703-0935		CONTACT NAME: PHONE (AC, No, Ext): FAX (AC, No): ADDRESS: PRODUCER CUSTOMER ID #: ACCOU-1																									
INSURED Account Control Technology Inc PO Box 8012 Canoga Park CA 91309		INSURER(S) AFFORDING COVERAGE <table border="1"> <tr> <td>INSURER A:</td> <td>Hartford Insurance Co.</td> <td>NAIC #</td> <td>29424</td> </tr> <tr> <td>INSURER B:</td> <td>CNA Insurance Co.</td> <td></td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> <td></td> </tr> </table>		INSURER A:	Hartford Insurance Co.	NAIC #	29424	INSURER B:	CNA Insurance Co.			INSURER C:				INSURER D:				INSURER E:				INSURER F:			
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COVERAGES

CERTIFICATE NUMBER:

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RSK LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			72SBABO2692	06/01/10	06/01/11	EACH OCCURRENCE \$ 200,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 30,000 MED EXP (Any one person) \$ 1,000 PERSONAL & ADV INJURY \$ 200,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMPROP AGG \$ 4,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			72SBABO2692	06/01/10	06/01/11	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000			72XHUYD2734	06/01/10	06/01/11	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below			72WECZY3112	11/01/10	11/01/11	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
	E&O Retro Date 6/19/04			425189345	08/06/10	08/06/11	Limit 5,000,000 Retention \$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 Certificate holder is included as an additional insured but only with respect to the operations of the named insured.

day notice of cancellation due to non-payment of premium.

CERTIFICATE HOLDER

CANCELLATION

State of NH, Department of Revenue
 109 Pleasant St.
 P.O. Box 457
 Concord NH 03302-0457

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AUTHORIZED REPRESENTATIVE

Shari Mackay

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CERTIFICATE OF LIABILITY INSURANCE

7/6/2011

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PRODUCER: (559) 432-0222 Studio & DeFendis Insurance Brokers, LLC License # 0E02096 Box 5479 Canoga, CA 93755-5479	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01														
RED: Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: CNA Insurance Companies</td> <td></td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: CNA Insurance Companies		INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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TERMS: CERTIFICATE NUMBER: _____ REVISION NUMBER: _____

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TYPE OF INSURANCE	ADDL	SUBR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
CENTRAL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						EACH OCCURRENCE \$ AGGREGATE \$
WORKERS COMPENSATION EMPLOYERS' LIABILITY Y/N PROPRIETOR/PARTNER/EXECUTIVE MEMBER EXCLUDED? <input type="checkbox"/> N/A (Mandatory in NH) Describe under DESCRIPTION OF OPERATIONS below						WC STATUTORY LIMITS OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
Professional Liability			425189345 BOR 425189345 BOR	8/6/2010 8/6/2010	8/6/2011 8/6/2011	\$5,000,000 Retention \$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER State of New Hampshire, Dept. of Revenue Admin. 109 Pleasant St. PO Box 457 Concord, NH 03302-0457	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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PRODUCER Peter C. Foy & Associates CA License #0803080 21650 Oxnard St., Suite 1900 Woodland Hills CA 91367 Phone: 818-703-8057 Fax: 818-703-0935	CONTACT NAME: PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: _____ PRODUCER CUSTOMER ID #: ACCOU-1	
	INSURER(S) AFFORDING COVERAGE	
INSURED Account Control Technology Inc PO Box 8012 Canoga Park CA 91309	INSURER A: Hartford Insurance Co.	NAIC # 29424
	INSURER B: CNA Insurance Co.	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	


COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		72SBABO2692	06/01/10	06/01/11	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000		72XHUYD2734	06/01/10	06/01/11	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	72WECZY3112	11/01/10	11/01/11	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER EL EACH ACCIDENT \$ 1,000,000 EL DISEASE - EA EMPLOYEE \$ 1,000,000 EL DISEASE - POLICY LIMIT \$ 1,000,000
	E&O Retro Date 6/19/04		425189345	08/06/10	08/06/11	Limit 5,000,000 Retention \$25,000

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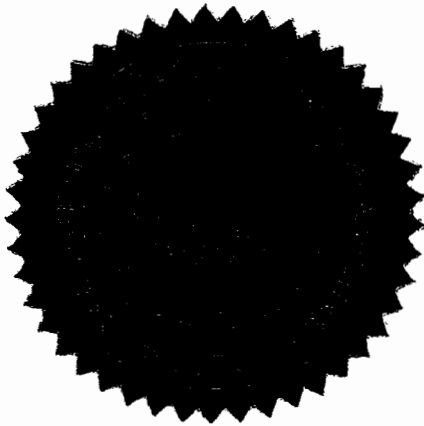
30 day notice of cancellation due to non-payment of premium.

CERTIFICATE HOLDER State of NH, Department of Revenue 109 Pleasant St. P.O. Box 457 Concord NH 03302-0457	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Account Control Technology, Inc. a(n) California corporation, is authorized to transact business in New Hampshire and qualified on May 28, 2004. I further certify that all fees and annual reports required by the Secretary of State's office have been received.



In TESTIMONY WHEREOF, I hereto
set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 10th day of April, A.D. 2013

A handwritten signature in cursive script, appearing to read "William Gardner", written in black ink.

William M. Gardner
Secretary of State



John T. Beardmore
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



March 10, 2014

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration ("Department") to amend the existing contract approved by Governor & Council March 30, 2011 (item # 18), including previous amendments approved on May 28, 2012 (item #55) and April 17, 2013 (item # 28), with Account Control Technology, Inc. ("ACT") (Vendor code 217740), Canoga Park, California, to perform debt collection services for debts accumulated by out-of-state residents for the Department, effective upon Governor and Council approval for a period of (1) one year as stated in Exhibit A paragraph 2 (Terms) from the original G&C. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks to continue its contract with ACT to assist in the debt collection of out-of-state taxpayers. ACT will continue to focus its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, Effective June 21, 2005. Although the Department has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. Its continued relationship with such a collection agency will enhance and fully complement the opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against out of state debtors.

Collections activity will continue to encompass all tax types, such as but not limited to Interest and Dividends tax, Business taxes, and Meals & Rentals tax. Currently, more than \$6.6 million in outstanding debts are due to the State from taxpayers spanning forty-three different states. The average balance owed is \$10,290. Historically, a tax notice has been issued by the Department, a forty-five day letter has been sent by the Department, a demand for payment letter has been sent by the Department, and

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301
Page 2 of 2

telephone follow-up has been made by the Department, as well as tax lien recording with the Secretary of State and any available enforcement of the lien. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then continue the practice of turning unresponsive accounts over to ACT, which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

ACT shall continue providing a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT shall provide services necessary to collect delinquent funds. Such efforts shall include activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the Department. ACT recovery during 2012 and 2013 equaled more than 10 percent of the balances turned over during the period.

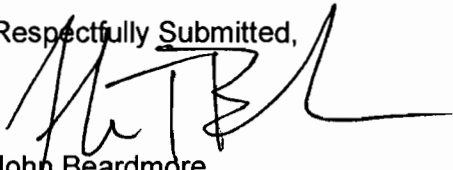
Additionally, ACT, its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted. ACT shall maintain records sufficient to track audit collection activities on each account.

The contract may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between ACT and the Commissioner of the Department or designee and with the approval of the Governor and Executive Council, not to exceed a total of five (5) years. Currently, the Department seeks its third one-year extension of this contract.

Attached hereto as Schedule A is the list of all bidders. The bid evaluation team members included: Margaret Fulton, Former Assistant Commissioner; Philip Lawrence, DRA Director of Collections; and Leanne Jackson, Former Assistant Director of Collections.

We respectfully request your consideration regarding this matter.

Respectfully Submitted,



John Beardmore
Commissioner of Revenue

Attachments

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION**

THIRD AMENDMENT OF COLLECTION AGREEMENT

THIS AMENDMENT ("Amendment") is by and between the STATE OF NEW HAMPSHIRE acting by and through its DEPARTMENT OF REVENUE ADMINISTRATION, which has a principal place of business at 109 Pleasant Street, Concord, New Hampshire, 03301 ("DRA") and ACCOUNT CONTROL TECHNOLOGY, INC., a California corporation having a principal place of business of 21700 Oxnard St, Suite 1400, Woodland Hills, CA 91367 ("ACT").

WHEREAS, DRA and ACT are parties to a certain Agreement approved by the Governor and Council of the State of New Hampshire on March 30, 2011 (Item #18) for a one-year term that provided for one-year extensions "under the same terms, conditions and pricing structure upon the mutual agreement between the Contractor and the Commissioner of DRA or designee and with the approval of the Governor and Executive Council not to exceed a total of five (5) years", (the "Collection Agreement") subject to a First Amendment to the original Agreement to exercise the first option for extension approved by the Governor and Council of the State of New Hampshire on May 28, 2012 (Item #55) and a Second Amendment to the original Agreement to exercise the second option for extension approved by the Governor and Council of the State of New Hampshire on April 17, 2013 (Item #28). The Collection Agreement includes Form Number P-37 between DRA and ACT, together with Exhibits A, B, and C thereto; and

WHEREAS, DRA and ACT desire to amend the Collection Agreement to exercise the third optional one (1) year extension from March 30, 2014 to March 29, 2015;

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants of the parties set forth in this Amendment, DRA and ACT hereby agree as follows:

1. One Year Extension of Term: DRA and ACT hereby agree to amend the Collection Agreement to exercise the third optional one (1) year extension from March 30, 2014 to March 29, 2015. Accordingly, block 1.7 of the P-37 Agreement is hereby amended to read: "from March 30, 2014 through March 29, 2015."
2. Remaining Provisions of Collection Agreement Unaffected: Except as amended by this Amendment, all of the provisions of the Collection Agreement shall continue in full force and effect.
3. Amendment Effective Date: The effective date of this Amendment (the "Amendment Effective Date") shall be the date on which it is approved by the Governor and Executive Council.

[SIGNATURE PAGE FOLLOWS]

Third Amendment of Collection Agreement

ACT Initials DJO

DRA Initials JAB

EXECUTED by DRA and ACT, by their undersigned duly authorized representatives, all as of the Amendment Effective Date.

ACT: Account Technology, Inc.

By: Dale J Van Dellen
Authorized Signatory

Date: 03/12/2014

Name: Dale J Van Dellen

Title: Chairman

DRA: State of New Hampshire, Department of Revenue Administration

By: John Beardmore
Authorized Signatory

Date: 3/13/14

Name: John Beardmore

Title: Commissioner

New Hampshire Attorney General:

Approved by Attorney General as to form, substance, and execution.

By: Rosemary Hed
Assistant Attorney General

Date: 3-13-14

New Hampshire Secretary of State:

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at their meeting on _____, 2014.

By: _____
Deputy Secretary of State

Schedule A

Penn Credit Corporation
916 S. 14th Street
Harrisburg, PA 17104

Richard J. Boudreau & Assoc, LLC
5 Industrial Way
Salem, NH 03079

The CCS Companies
Two Wells Avenue
Newton, MA 02459

Windham Professionals, Inc.
384 Main Street
Salem, NH 03079

Account Control Technology, Inc.
6918 Owensmouth Avenue
Canoga Park, CA 91303

EOS CCA
700 Longwater Drive
Norwell, MA 02061

HC Recovery, Inc.
9820 E 41st Street Suite 303
Tulsa, OK 74146

Unifund Government Services, LLC
10625 Techwoods Circle
Cincinnati, OH 45242

Linebarger, Goggan Blair & Sampson, LLP
4 Penn Center
1600 John F. Kennedy Blvd. Suite 910
Philadelphia, PA 19103



21700 Oxnard St, Suite 1400
Woodland Hills, CA 91367

Toll-free (800) 394-4228
Phone (818) 712-4999
Fax (818) 712-4979

Account Control Technology, Inc.

CERTIFICATE OF VOTE OF AUTHORIZATION

March 11, 2014

I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

duly called and held at 21700 Oxnard St, Suite 1400, Woodland Hills, CA 91367 on the 11th day of March, 2014 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a Contract with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute contract therewith, agreement form P-37 was presented and made part of the records of this said meeting.

I further certify that Dale J. Van Dellen is duly qualified and acting as Chairman of the Board of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,

ATTEST:

Name: Nabil Kabbani

Title: CEO

(Corporate Seal)

On this 11th day of March, 2014, before me, the undersigned Notary Public, personally appeared Nabil Kabbani, duly designated by the board of directors and proved to me, through satisfactory evidence of identification, that s/he is the person whose name is signed on the foregoing documents, and acknowledged to me that s/he signed it voluntarily for its stated purpose and that it was her/his free act and deed.

Notary Public

My Commission Expires:



Commission # 15810
LIDA MANSIPAN
County Public - California
Los Angeles County
My Comm. Expires 08/19/2018



CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

State of California

County of Los Angeles }

On March 11, 2014 before me, Lida Mansuryan (Notary Public)
Date Here Insert Name and Title of the Officer

personally appeared Nabil Kabbani
Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity~~(ies)~~, and that by his/~~her/their~~ signature~~(s)~~ on the instrument the person~~(s)~~; or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: [Handwritten Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____

RIGHT THUMBPRINT OF SIGNER
Top of thumb here

Signer Is Representing: _____

Signer's Name: _____

- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____

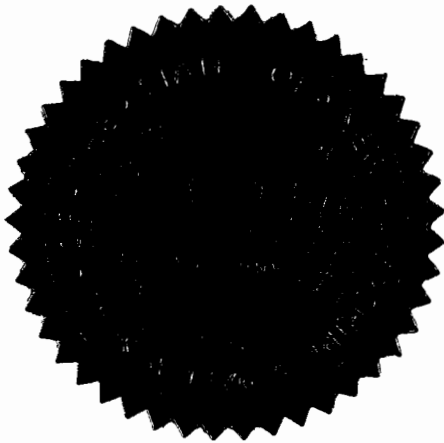
RIGHT THUMBPRINT OF SIGNER
Top of thumb here

Signer Is Representing: _____

State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Account Control Technology, Inc. a(n) California corporation, is authorized to transact business in New Hampshire and qualified on May 28, 2004. I further certify that all fees and annual reports required by the Secretary of State's office have been received.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 12th day of March, A.D. 2014

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State



Kevin A. Clougherty
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



Margaret L. Fulton
Assistant Commissioner

March 13, 2013

Her Excellency, Governor Margaret Wood Hassan
And the Honorable Executive Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration ("Department") to **retroactively** amend a contract approved by Governor & Council on March 30, 2011 (Item #18) and previously amended and approved on May 28, 2012 (Item #55) with Account Control Technology, Inc. ("ACT") (Vendor code 217740), Canoga Park, California, for out-of-state debt collection services by exercising the second optional one (1) year extension from March 30, 2013 to March 29, 2014. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks to continue to utilize the services of ACT to assist in the debt collection of out-of-state taxpayers by amending the contract with ACT, which was originally approved by Governor and Council on March 30, 2011 and previously amended and approved on May 28, 2012, to exercise the second optional one (1) year extension from March 30, 2013 through March 29, 2014. This amendment has been delayed and is now a retroactive amendment due to the Department's lack of resources and a 50% reduction in staff including the Department's Business Administrator position which was just recently filled. This amendment to exercise the second optional one (1) year extension is to capitalize on the training the Department has provided to ACT during the first and second contract years regarding the Department's confidential processes and procedures, requirements ACT must follow to maintain confidentiality of taxpayer information in accordance with RSA 21-J:14, and the extensive training ACT has undergone relative to New Hampshire's unique tax structure and collection from its out-of state debtors. The initial agreement was for one year to ensure that the contract could end if the relationship was unsatisfactory. The Department has invested extensive time and effort in working closely with ACT to help their collection staff better understand all aspects of NH Meals & Rentals, Business Enterprise and Business Profits taxes which has resulted in 11% of outstanding balances recovered for the Department. ACT provides the Department with full electronic access to the account history files and reviews indicate the accounts are being worked as specified in the agreement. Furthermore, results continue to improve suggesting that a continuation of the Agreement is in the best interest of the Department, and therefore the State. ACT focuses its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3,

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

XXVII added by 2005; 166:1, effective June 21, 2005. Although the Department has excellent legal resources available to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency enhances and fully complements the State's opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against our-of-state debtors. During its original contract term, ACT collected over \$100,000 from outstanding out-of-state debtor tax notices; during the first extension contract term, ACT collected over \$150,000.

ACT's collection activity will encompass all tax types, such as but not limited to Interest and Dividends tax, Business taxes and Meals and Rentals tax. Currently, approximately \$7 million in outstanding debts are due to the state from taxpayers spanning forty (40) different states. Historically, a tax notice, a forty-five day letter, a demand for payment letter and telephone follow-up has been made by the Department, as well as tax lien recording. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then turn unresponsive accounts over to ACT which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

ACT will continue to provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT implements services necessary to collect delinquent funds, including activities typically associated with debt collection services, such as; asset investigation and location; skip tracing; debtor negotiation; debtor communication through various media; documentation and reporting of debtor interaction and escalation of collection activities including placing liens on real and personal property as well as litigation when appropriate and approved by the Department.

Additionally, ACT and its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21:J-14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

The original contract provided that it may be extended for subsequent one-year periods under the same terms, conditions and pricing structure upon the mutual agreement between ACT and the Commissioner of the Department or designee and with the approval of the Governor and Executive Council, not to exceed a total of five (5) years. This amendment is the second one-year extension of the original contract.

We respectfully request your consideration regarding this matter.

Respectfully submitted,



Margaret Fulton
Assistant Commissioner

Attachments

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

SECOND AMENDMENT OF COLLECTION AGREEMENT

THIS AMENDMENT ("Amendment") is by and between the STATE OF NEW HAMPSHIRE acting by and through its DEPARTMENT OF REVENUE ADMINISTRATION, which has a principal place of business at 109 Pleasant St., Concord, New Hampshire 03301 ("DRA") and ACCOUNT CONTROL TECHNOLOGY, INC., a California corporation having a principal place of business at 6918 Owensmouth Ave, Canoga park, CA 91303 ("ACT").

Recitals

WHEREAS, DRA and ACT are parties to a certain Agreement approved by the Governor and Council of the State of New Hampshire on March 30, 2011 (Item #18) for a one-year term that provided for one-year extensions "under the same terms, conditions and pricing structure upon the mutual agreement between the Contractor and the Commissioner of DRA or designee and with the approval of the Governor and Executive Council not to exceed a total of five (5) years", (the "Collection Agreement") and an Amendment to the original Agreement to exercise the first option for extension approved by the Governor and Council of the State of New Hampshire on May 28, 2012 (Item #55). See Exhibit A, Para. 2. The Collection Agreement includes Form Number P-37 between DRA and ACT, together with Exhibits A, B and C thereto.

WHEREAS, DRA and ACT desire to amend the Collection Agreement to exercise the second optional one (1) year extension from March 30, 2013 through March 29, 2014.

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants of the parties set forth in this Amendment, DRA and ACT hereby agree as follows:

1. One Year Extension of Term: DRA and ACT hereby agree to amend the Collection Agreement to exercise the second optional one (1) year extension from March 30, 2013 through March 29, 2014. Accordingly, block 1.7 of the P-37 Agreement is hereby amended to read: "from March 30, 2013 through March 29, 2014".
2. Remaining Provisions of Collection Agreement Unaffected: Except as amended by this Amendment, all of the provisions of the Collection Agreement shall continue in full force and effect.
3. Amendment Effective Date: The effective date of this Amendment (the "Amendment Effective Date") shall be the date on which it is approved by the Governor and Executive Council.

[SIGNATURE PAGE FOLLOWS]

Second Amendment of Collection Agreement

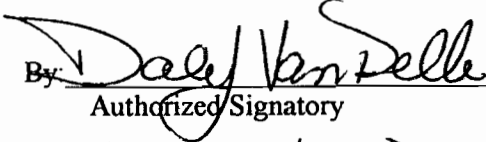
Initial all pages: (except signature page)

ACT Initials DVD

DRA Initials [Signature]

EXECUTED by DRA and ACT, by their undersigned duly authorized representatives, all as of the Amended Effective Date.

ACT: Account Control Technology, Inc.

By: 
Authorized Signatory

Date: 3-18-13

Name: Dale J Van Dellen

Title: Chairman of the Board

DRA: State of New Hampshire, Department of Revenue Administration

By: 
Authorized Signatory

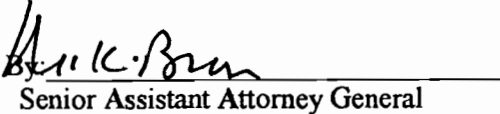
Date: 4/4/13

Name: Margaret L. Fulton

Title: Asst. Commissioner

New Hampshire Attorney General:

Approved by Attorney General as to form, substance and execution.


Senior Assistant Attorney General

Date: 4/4/13

New Hampshire Secretary of State:

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at their meeting on _____, 2013.

By: _____
Deputy Secretary of State



6918 Owensmouth Avenue
Canoga Park, CA 91303

Toll-free (800) 394-4228
Phone (818) 712-4999
Fax (818) 712-4979

Account Control Technology, Inc.

CERTIFICATE OF VOTE OF AUTHORIZATION

March 18, 2013

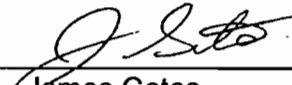
I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

duly called and held at 6918 Owensmouth Avenue, Canoga Park, CA on the 18th day of March, 2013 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a Contract with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute contract therewith, agreement form P-37 was presented and made part of the records of this said meeting.

I further certify that Dale J. Van Dellen is duly qualified and acting as Chairman of the Board of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,

ATTEST: 
Name: James Gates
Title: Controller

(Corporate Seal)

On this 18th day of March, 2013, before me, the undersigned Notary Public, personally appeared James Gates, duly designated by the board of directors and proved to me, through satisfactory evidence of identification, that s/he is the person whose name is signed on the foregoing documents, and acknowledged to me that s/he signed it voluntarily for its stated purpose and that it was her/his free act and deed.

Notary Public
My Commission Expires:



CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

State of California

County of Los Angeles }

On 3-18-2013 before me, Lida Mansuryan, Notary Public
Date Here Insert Name and Title of the Officer

personally appeared James Gates
Name(s) of Signer(s)



who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: [Handwritten Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

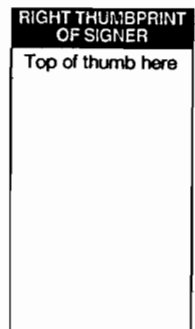
- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

Signer's Name: _____

- Corporate Officer — Title(s): _____
- Individual
- Partner — Limited General
- Attorney in Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____



Corporation Division

Search
By Business Name
By Business ID
By Registered Agent
Annual Report
File Online

Date: 3/15/2013

Filed Documents

(Annual Report History, View Images, etc.)

For a blank Annual Registration Report, click here.

Business Name History

Name	Name Type
Account Control Technology, Inc.	Legal

Corporation - Foreign - Information

Business ID:	477334
Status:	Good Standing
Entity Creation Date:	5/28/2004
State of Business.:	CA
Principal Office Address:	6918 OWENSMOUTH AVENUE CANOGA PARK CA 91303
Principal Mailing Address:	6918 Owensmouth Ave Canoga Park CA 91303
Last Annual Report Filed Date:	3/6/2012
Last Annual Report Filed:	2012

Registered Agent

Agent Name:	Concord Search & Retrieval, Inc.
Office Address:	10 Ferry Street 313 Concord NH 03301

Mailing Address:

File Annual Report Online.

Important Note: The status reflected for each entity on this website only refers to the status of the entity's filing requirements with this office. It does not necessarily reflect the disciplinary status of the entity with any state agency. Requests for disciplinary information should be directed to agencies with licensing or other regulatory authority over the entity.

As of 4/4
ACT is waiting
for original
certificate
from SOS.



CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)

04-01-2013

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

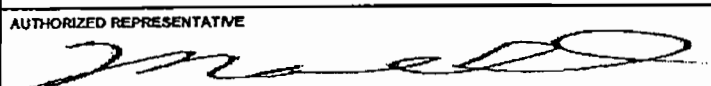
PRODUCER (559) 432-0222 DiBuduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 Fresno, CA 93755-5479		CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL: ADDRESS: PRODUCER ID # ACCOCON-01 CUSTOMER ID #	
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-		INSURER(S) AFFORDING COVERAGE INSURER A: Hartford Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR LTR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC		51SBAAA8558	6/1/2012	6/1/2013	EACH OCCURRENCE	\$ 1,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
						MED EXP (Any one person)	\$ 10,000
						PERSONAL & ADV INJURY	\$ Excluded
						GENERAL AGGREGATE	\$ 2,000,000
						PRODUCTS - COMP/DP AGG	\$ 2,000,000
						NonOwned/Hired Autc	\$ 1,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident)	\$
						BODILY INJURY (Per person)	\$
						BODILY INJURY (Per accident)	\$
						PROPERTY DAMAGE (Per accident)	\$
							\$
							\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000		51XHUYC9865	6/1/2012	6/1/2013	EACH OCCURRENCE	\$ 5,000,000
						AGGREGATE	\$ 5,000,000
							\$
							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A				WC STATUTORY LIMITS	OTHER
						E.L. EACH ACCIDENT	\$
						E.L. DISEASE - EA EMPLOYEE	\$
						E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER State of New Hampshire, Department of Revenue Administration 109 Pleasant Street Concord, NH 03302-0457	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	--

© 1988-2009 ACORD CORPORATION. All rights reserved.



CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)

3/28/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER (559) 432-0222 DIBuduo & DeFendis Insurance Brokers, LLC License #0E02098 P.O. Box 5479 Fresno, CA 93755-5479		CONTACT NAME: PHONE (A/C No. Ext): FAX (A/C No.): E-MAIL: ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01	
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-		INSURER(S) AFFORDING COVERAGE INSURER A: Hartford Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			51SBAAA8558	6/1/2012	6/1/2013	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 NonOwned/Hired Autc \$ 1,000,000
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000			51XHUYC9865	6/1/2012	6/1/2013	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N	N/A			WC STATU-TORY LIMITS OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire, Department of Revenue Administration
 109 Pleasant Street
 Concord, NH 03302-0457

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)

7/18/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER (559) 432-0222 D Buduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 Fresno, CA 93755-5479		CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL: ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01	
INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-		INSURER(S) AFFORDING COVERAGE NAIC # INSURER A : Indian Harbor Insurance Company INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

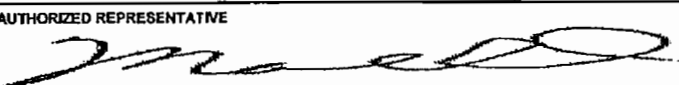
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPROP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A			<input type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		MPP003825300	8/6/2012	8/6/2013	Each Claim/Aggregate \$5,000,000
A			MPP003825300	8/6/2012	8/6/2013	Retention \$100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER

CANCELLATION

State of New Hampshire, Dept. of Revenue Admin. 109 Pleasant St. PO Box 457 Concord, NH 03302-0457	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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ACCOCON-01

ADUHE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/12/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900 Woodland Hills, CA 91367	CONTACT NAME: PHONE (A/C No, Ext): (818) 703-8057 FAX (A/C, No): (818) 703-0935	
	E-MAIL ADDRESS:	
INSURED Account Control Technology, Inc. 6918 Owensmouth Ave. Canoga Park, CA 91303	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Hartford Fire Insurance Co.	NAIC # 19682
	INSURER B:	
	INSURER C:	
	INSURER D:	
INSURER E:		
INSURER F:		

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			72WBC2X9414	11/1/2012	11/1/2013	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 EVIDENCE OF INSURANCE ONLY

APPLICABLE STATES: TX, WA, OH, FL, MN

CERTIFICATE HOLDER**CANCELLATION**

EVIDENCE OF INSURANCE

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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ACCOCON-01

ADUHE

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/12/2012

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PRODUCER Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900 Woodland Hills, CA 91367	CONTACT NAME: PHONE (A/C, No, Ext): (818) 703-8057 FAX (A/C, No): (818) 703-0935 E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
INSURED Account Control Technology, Inc. 6918 Owensmouth Ave. Canoga Park, CA 91303	INSURER A: Hartford Fire Insurance Co. NAIC # 19682	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COM/POP AGG	\$
								\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	72WECZY3112	11/1/2012	11/1/2013	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

EVIDENCE OF CA WORKERS' COMPENSATION ONLY

CERTIFICATE HOLDER**CANCELLATION**

EVIDENCE OF INSURANCE

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Account Control Technology, Inc., a(n) California corporation, is authorized to transact business in New Hampshire and qualified on May 28, 2004. I further certify that all fees and annual reports required by the Secretary of State's office have been received.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 28th day of March, A.D. 2012

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State



State of New Hampshire
 Department of Revenue Administration

S/20/12
 #55



109 Pleasant Street
 PO Box 457, Concord, NH 03302-0457
 Telephone 603-230-5005
 www.nh.gov/revenue

Kevin A. Clougherty
 Commissioner

May 14, 2012

Margaret L. Fulton
 Assistant Commissioner

His Excellency, Governor John H. Lynch
 And the Honorable Council
 State House
 Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration (“Department”) to retroactively amend a contract approved by Governor & Council on March 30, 2011 (Item # 18) with Account Control Technology, Inc. (“ACT”) (Vendor code 217740), Canoga Park, California, for debt out-of-state debt collection services by exercising the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks to continue to use the services of ACT to assist in the debt collection of out-of-state taxpayers by retroactively amending the contract with ACT, which was approved by Governor & Council on March 30, 2011, to exercise the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013. This amendment has been delayed and is now a retroactive amendment due to the Department’s lack of resources and 43% reduction in staff including the Department’s Business Administrator. Additionally, the timing of this contract amendment coincided with the March/April tax season where the Department’s remaining staff members were being deployed to open mail and deposit money and the Department’s new processing systems were being brought on-line. This amendment to exercise the first optional one (1) year extension is to capitalize on the training the Department has provided to ACT during the first contract year, regarding the Department’s confidential processes and procedures, as well as the requirements ACT must follow to maintain confidentiality of taxpayer information in accordance with RSA 21-J:14. The time it took to educate ACT was necessary to maximize on ACT’s collection services. It is in the best interest of the Department, and therefore the State, to continue utilizing ACT’s services for another year.

ACT focuses its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, effective June 21, 2005. Although the Department has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency enhances and fully complements the State’s opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

payments for outstanding tax notices against out of state debtors. During its original contract term, ACT collected over \$100,000 from outstanding out-of-state debtor tax notices.

ACT's collections activity will encompass all tax types, such as but not limited to Interest and Dividends Tax, Business taxes, and Meals & Rentals tax. Currently, approximately \$7 million dollars in outstanding debts are due to the State from taxpayers spanning forty different states. Historically, a tax notice has been issued by the Department, a forty-five day letter has been sent by the Department, a demand for payment letter has been sent by the Department, and telephone follow-up has been made by the Department, as well as tax lien recording. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then turn unresponsive accounts over to ACT, which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

ACT will continue to provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT implements services necessary to collect delinquent funds, including activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the DRA.

Additionally, ACT and its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

The original contract provides that it may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between ACT and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years. This amendment is the first one-year extension of the original contract.

We respectfully request your consideration regarding this matter.

Sincerely,



Kevin A. Clougherty
Commissioner of Revenue

Attachments

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

FIRST AMENDMENT OF COLLECTION AGREEMENT

THIS AMENDMENT (this "Amendment") is by and between the STATE OF NEW HAMPSHIRE acting by and through its DEPARTMENT OF REVENUE ADMINISTRATION, which has a principal place of business at 109 Pleasant St., Concord, New Hampshire 03301 ("DRA"), and ACCOUNT CONTROL TECHNOLOGY, INC., a California corporation having a principal place of business at 6918 Owensmouth Ave, Canoga Park, CA 91303 ("ACT").

Recitals:

WHEREAS, DRA and ACT are parties to a certain Agreement approved by the Governor and Council of the State of New Hampshire on March 30, 2011 for a one-year term (Item #18) that also provided for one-year extensions "under the same terms, conditions, and pricing structure upon the mutual agreement between the Contractor and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years" (the "Collection Agreement"). See Exhibit A, Para. 2. The Collection Agreement includes Form Number P-37 between DRA and ACT, together with Exhibits A, B, and C thereto.

WHEREAS, DRA and ACT desire to amend the Collection Agreement to exercise the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013.

NOW, THEREFORE, in consideration of the foregoing Recitals and the mutual covenants of the parties set forth in this Amendment, DRA and ACT hereby agree as follows:

1. One Year Extension of Term. DRA and ACT hereby agree to amend the Collection Agreement to exercise the first optional one (1) year extension retroactively from March 30, 2012 to March 29, 2013. Accordingly, block 1.7 of the P-37 Agreement is hereby amended to read: "Retro from March 30, 2012 to March 29, 2013."
2. Remaining Provisions of Collection Agreement Unaffected. Except as amended by this Amendment, all of the provisions of the Collection Agreement shall continue in full force and effect.
3. Amendment Effective Date. The effective date of this retroactive Amendment (the "Amendment Effective Date") shall be the date on which it is approved by the New Hampshire Governor and Executive Council.

[SIGNATURE PAGE FOLLOWS]

EXECUTED by DRA and ACT, by their undersigned duly authorized representatives, all as of the Amendment Effective Date.

ACT: Account Control Technology, Inc.

By: Dale J. VanDellen May 7, 2012
Authorized Signatory Date

Name: Dale J. VanDellen

Title: Chairman of the Board

DRA: State of New Hampshire, Department of Revenue Administration

By: Kevin A. Claugherly 5/8/12
Authorized Signatory Date

Name: Kevin A. Claugherly

Title: Commissioner

New Hampshire Attorney General:

Approved by Attorney General as to form, substance, and execution.

By: Mark Brun 6/2/12
Senior Assistant Attorney General Date

New Hampshire Secretary of State:

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at their meeting on _____, 2012.

By: _____
Deputy Secretary of State

Subject:

Out Of State Debt Collection Services

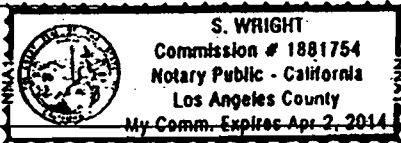
FORM NUMBER P-37 (version 1/09)

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name State of NH, Dept of Revenue Administration		1.2 State Agency Address 109 Pleasant St, PO Box 457, Concord, NH 03302-0457	
1.3 Contractor Name Account Control Technology, Inc.		1.4 Contractor Address 6918 Owensmouth Ave, Canoga Park, CA 91303	
1.5 Contractor Phone Number 1-866-496-5880	1.6 Account Number N/A (see Exhibit B)	1.7 Completion Date 1 year from G&C approval	1.8 Price Limitation See Exhibit B
1.9 Contracting Officer for State Agency Margaret L. Fulton, Assistant Commissioner		1.10 State Agency Telephone Number 603-271-1302	
1.11 Contractor Signature <i>Dale J VanDellen</i>		1.12 Name and Title of Contractor Signatory Dale J VanDellen, CEO	
1.13 Acknowledgement: State of <u>California</u> , County of <u>Los Angeles</u> on <u>2-07-2011</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that <u>she</u> executed this document in the capacity indicated in block 1.12.			
13.1 Signature of Notary Public or Justice of the Peace <i>[Signature]</i> [Seal]			
13.2 Name and Title of Notary or Justice of the Peace <i>S. Wright - Notary Public</i>			
4 State Agency Signature <i>Kevin A. Clougherty</i>		1.15 Name and Title of State Agency Signatory <i>KEVIN A. CLOUGHERTY, COMMISSIONER</i>	
6 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
7 Approval by the Attorney General (Form, Substance and Execution) By: <i>Karen Schuber</i> On: <i>2/25/11</i>			
Approval by the Governor and Executive Council By: <i>[Signature]</i> DEPUTY SECRETARY OF STATE MAR 30 2011			

2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

10. TERMINATION. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS. The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

13. INDEMNIFICATION. The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be

attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

19. CONSTRUCTION OF AGREEMENT AND TERMS.

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual

intent, and no rule of construction shall be applied against or in favor of any party.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.



Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone (603) 271-2318
www.nh.gov/revenue



Kevin A. Clougherty
Commissioner

Margaret L. Fullon
Assistant Commissioner

March 16, 2011

His Excellency, Governor John H. Lynch
And the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration ("Department") to enter into a contract with Account Control Technology, Inc. ("ACT") (Vendor code 217740), Canoga Park, California, to perform debt collection services for debts accumulated by out-of-state residents for the Department, effective upon Governor and Council approval for one year from date of approval. This contract incurs no outlay of State funds as ACT is working on a percentage rate of recovery basis. As a first placement debt collector in the debt collection process, ACT will retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the Department, ACT shall retain thirty-five percent (35%).

EXPLANATION

The Department of Revenue Administration seeks the assistance from ACT to assist in the debt collection of out-of-state taxpayers. ACT will focus its collections work on newer, less historic outstanding debt. The Department is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, Effective June 21, 2005. Although the Department has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency will enhance and fully complement the State's opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against out of state debtors.

Collections activity will encompass all tax types, such as but not limited to Interest and Dividends Tax, Business taxes, and Meals & Rentals tax. Currently, over \$4 million dollars in outstanding debts are due to the State from taxpayers spanning twenty-one different states. The average balance owed is \$6,300. Historically, a tax notice has been issued by the Department, a forty-five day letter has been sent by the Department, a demand for payment letter has been sent by the Department, and telephone follow-up has been made by the Department, as well as tax lien recording, where in-state property is available. This internal Department protocol will continue in order to effectively work accounts on a first responder basis to ensure the best rate of recovery, then turn unresponsive accounts over to ACT, which will act as a first placement debt collector in the debt collection of out-of-state taxpayers.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

ACT shall provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with ACT, ACT shall provide services necessary to collect delinquent funds. Such efforts shall include activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the DRA.

Additionally, ACT and its employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

ACT shall maintain records sufficient to track audit collection activities on each account.

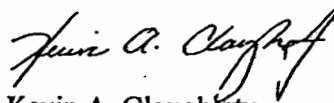
The contract may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between ACT and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years.

An RFB was posted on the State of New Hampshire Administrative Services' Purchase and Property website to solicit bids for this service. The posting was open for twenty (20) days. During the open bid process FAQs were posted on the Department's website. As questions arose both the questions and the answers were posted immediately for public access viewing. Nine (9) bidders provided a bid proposal. Attached hereto as Schedule A is the list of all bidders. The bid evaluation team members included: Margaret Fulton, Assistant Commissioner; Philip Lawrence, DRA Director of Collections; and Leanne Jackson, Assistant Director of Collections. This team was assembled based upon each having an area of expertise in collections, collections law within New Hampshire, and/or management/administrative expertise of managing a third party collections agency.

Discussions were held with the Attorney General's Office regarding debt collection services provided under RSA 7:15-a prior to the bidding process. Such discussions concluded that the partnering with an outside debt collection agency that has extensive experience and proven track record to collect out-of-state debt from out-of-state taxpayers is the best approach for the State to follow now. This does not preclude future opportunity for discussions with the Attorney General on the concept or individual cases.

We respectfully request your consideration regarding this matter.

Sincerely,



Kevin A. Clougherty
Commissioner of Revenue

Attachments

Schedule A

Penn Credit Corporation
916 S. 14th Street
Harrisburg, PA 17104

Richard J. Boudreau & Assoc, LLC
5 Industrial Way
Salem, NH 03079

The CCS Companies
Two Wells Avenue
Newton, MA 02459

Windham Professionals, Inc.
384 Main Street
Salem, NH 03079

Account Control Technology, Inc.
6918 Owensmouth Avenue
Canoga Park, CA 91303

EOS CCA
700 Longwater Drive
Norwell, MA 02061

HC Recovery, Inc.
9820 E 41st Street Suite 303
Tulsa, OK 74146

Unifund Government Services, LLC
10625 Techwoods Circle
Cincinnati, OH 45242

Linebarger, Goggan Blair & Sampson, LLP
4 Penn Center
1600 John F. Kennedy Blvd. Suite 910
Philadelphia, PA 19103

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

EXHIBIT A

1. INTRODUCTION

The Department of Revenue Administration ("DRA") seeks to enter into a contract with Account Control Technology, Inc. ("Contractor"), a California company, to perform debt collection services for debts accumulated by taxpayers who are out-of-state residents for the DRA, effective upon Governor and Council approval for one year from date of approval.

The DRA seeks the assistance from Contractor to assist in the debt collection of out-of-state taxpayers. The DRA is authorized to enter into such contracts under RSA 21-J:3, XXVII added by 2005; 166:1, Effective June 21, 2005. Although the DRA has excellent legal tools available to it to perform appropriate collections activity within New Hampshire, it lacks adequate legal means outside of its jurisdictional limits. The hiring of a collection agency will enhance and fully complement the State's opportunity to recoup monies that are going uncollected as out-of-state taxpayers realize that New Hampshire does not currently have adequate legal means in place in which to secure payments for outstanding tax notices against out-of-state debtors.

2. TERM

The term of the contract shall commence upon the date of Governor and Executive Council approval of the contract and shall terminate one year from the date of approval, unless terminated earlier. The DRA shall have the right to terminate the contract at any time by giving the Contractor a thirty (30) day written notice.

The contract may be extended for subsequent one-year periods under the same terms, conditions, and pricing structure upon the mutual agreement between the Contractor and the Commissioner of the DRA or designee and with the approval of the Governor and Executive Council, and not to exceed a total of five (5) years.

Individual accounts for which no collection activity is possible, or all available collection methods have been exhausted, may be returned with prior approval of the DRA. For these accounts, the Contractor shall not be entitled to payment beyond fees previously retained for any partial debt recovery that may have occurred.

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE**

3. CONTRACT ADMINISTRATION

3.1 CONTRACTOR CONTRACT MANAGER

The Contractor Contract Manager who shall be responsible for all contractual authorization and administration under the Contract is:

Contract Manager: Dale J Van Dellen
Title: CEO/President
Address: 6918 Owensmouth Ave
Canoga Park, California 91303
Tel: 866-496-5880

3.2 STATE CONTRACT MANAGER

Contract Manager: Margaret Fulton
Title: Assistant Commissioner
Address: 109 Pleasant St
Concord, NH 03301
Tel: 603-271-2318

4. SCOPE OF WORK

The Contractor shall provide a full range of services to collect on delinquent accounts of taxpayers residing out-of-state or with assets located out-of-state. Once delinquent accounts are placed with the Contractor, the Contractor shall provide services necessary to collect delinquent funds.

Such efforts shall include activities typically associated with debt collection services, such as: asset investigation and location, skip tracing, debtor negotiation, debtor communication through various media, documentation and reporting of debtor interaction, and escalation of collection activities including placing liens on real and personal property, as well as litigation when appropriate and approved by the DRA.

Additionally, the Contractor and Contractor's employees and subcontractors shall acknowledge and be subject to the terms of confidentiality under RSA 21-J:14, as well as any other statute or regulation concerning collection activity in the jurisdictions in which debt collection is conducted.

The Contractor shall maintain records sufficient to track audit collection activities on each account.

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

EXHIBIT B

1. Fee Schedule

As payment for services, the Contractor shall retain eighteen and a half percent (18.5%) from any funds that are recovered without litigation; if litigation is required and approved by the DRA, the Contractor shall retain thirty-five percent (35%).

2. Payment Schedule

Collected funds shall be remitted to the DRA monthly within thirty (30) days of collection or upon collecting a cumulative total of \$5,000, whichever ever shall occur first. The Contractor shall remit collected funds with statements to the DRA in a format currently in use by the DRA. The statements shall include a breakdown of amounts collected, including tax type, collection fees, tax, interest, penalties and bank or lien fees, to facilitate automatic posting of the remittance.

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

EXHIBIT C

Special Provisions

1. **Authority:** The work to be performed shall be carried out in cooperation and under the direction of the DRA. The business roles of the DRA and the Contractor shall be that of client and attorney, respectively.
2. **Referral of an Account:** The Contractor agrees that all case referrals by the DRA to the Contractor shall remain the Contractor's responsibility unless specifically removed from the case in writing by the DRA or until the Contractor determines that they are unable to collect. This condition shall remain in effect during the term of the contract; however, all casework shall be done in accordance with the terms, conditions, and provisions of this agreement.
3. **Acknowledge Receipt of an Account:** The Contractor agrees to acknowledge each account placed by the DRA within 30 days.
4. **Documentation:** The Contractor shall furnish the DRA with copies of any judgment(s), copies of any statement(s) of costs filed, any transcript(s) of judgment debtor examinations or post-judgment interrogatories or deposition transcript(s) and other legal pleadings. Other material, reports and correspondence prepared under this agreement shall be available upon the DRA's request or as agreed to.
5. **Scope of Collection Activity:** The Contractor shall perform all aspects of collection, including without limitation asset investigation, skip tracing, and debtor negotiation, as needed to successfully resolve each account that has been referred. The Contractor must have access to the latest skip tracing methods and must demonstrate a progressive degree of effort on smaller dollar amounts as well as larger dollar amounts.
6. **Status Reports:** The Contractor shall provide the DRA with monthly reports reflecting the status of all accounts referred to the Contractor. In addition, the Contractor shall notify the DRA of any significant event pertaining to an account within 48 hours of the event's occurrence.
7. **Procedures and Controls for Confidentiality:** The Contractor shall be legally bound by RSA-21-J:14 and shall establish and maintain procedures and controls acceptable to the DRA to ensure full compliance with the confidentiality requirements of RSA 21-J:14.
8. **Conflicts of Interest:** At the time the DRA refers an account to the Contractor, the Contractor shall advise the DRA of any perceived conflict and whether the conflict is remote or disqualifying. The Contractor may decline to accept the referral of any account that the Contractor believes to be a disqualifying conflict of interest.
9. **Confidential Communications:** Communications between the Contractor and the DRA shall be that of attorney and client and, therefore, shall be confidential and shall have all privileges and immunities afforded to such communication. Except as required by law, no confidential communication shall be disclosed to any public agency, insurance company, rating organization, contractor, vendor or other entity or individual without the prior consent of the DRA.
10. **Debtor Communications:** The Contractor shall respond to all requests and inquiries from taxpayer-debtors in a courteous and professional manner within five (5) business days. The

Page 4 of 6

2011-121 Account Control Technology, Inc.

Initial and date all pages:

Initials: DVD Date 2-7-11

**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE**

Contractor shall ensure that the debtor understands that collection is on behalf of the State of NH DRA.

11. **Separate Records:** The Contractor shall maintain books and records sufficient to track and audit its collection activities on behalf of the DRA. Upon at least 3 business days notice, the Contractor shall permit DRA auditors full access to Contractor's facilities and books and records to ensure compliance with the terms of this Agreement and all applicable laws, rules, and regulations.
12. **Collection Remittance and Statements:** Collected funds shall be remitted to the DRA monthly within thirty (30) days of collection or upon collecting a cumulative total of \$5,000, whichever ever shall occur first. The Contractor shall remit collected funds with statements to the DRA in a format currently in use by the DRA. The statements shall include a breakdown of amounts collected, including tax type, collection fees, tax, interest, penalties and bank or lien fees, to facilitate automatic posting of the remittance.
13. **Clearance of Debtor's Payment:** The Contractor agrees that all payments received by negotiable instruments must be deposited and held by the Contractor until the payment has cleared. The Contractor shall not endorse any check as paid in full or provide the debtor a receipt as paid-in-full without verifying the current unpaid balance with the DRA.
14. **Previously Placed Accounts:** Some accounts may have been previously placed with a collection agency. The Contractor may tier its bid based upon previous placement of the account if desired.
15. **Delinquent Accounts:** The Contractor agrees to accrue interest, penalties and attorney fees or other additional charges on delinquent accounts in accordance with statute and as specified by the DRA when accounts are referred or as additional charges accrue.
16. **Compromise or Settle Account:** The Contractor shall not compromise or settle any account without the approval of the DRA. Unauthorized compromise or settlement by the Contractor of any account for less than the entire amount due, accrued interest, penalties, attorney fees, other costs or applicable charges will render the Contractor liable.
17. **Individual Debtor Status Report:** The Contractor will furnish individual account status reports within 3 business days of a request from the DRA. Status reports shall include the debtor name, account number, initial amount of the debt, amount of payments to date, present balance and status of the account.
18. **Review and Audit of Accounts:** The DRA shall have the right to review or audit particular accounts with the Contractor at any time during regular business hours of the Contractor.
19. **Applicable Laws and Regulations:** The Contractor agrees to become familiar with and abide by all applicable State and/or Federal statutes and /or regulations and the DRA policies and procedures governing accounts and the collections of accounts.
20. **Suspension of an Account:** The Contractor shall agree to suspend action, either temporarily or permanently, on any account upon receipt of notification by the DRA.
21. **Reduced or Canceled Accounts:** In the event an account is reduced or canceled by the DRA, no collection fee shall be due to the Contractor for the amount of the reduction or cancellation.
22. **Governor and Executive Council Approval:** All contracts between Contractor and the DRA shall be approved by the Governor and Executive Council.

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2011-121 Account Control Technology, Inc.

Initial and date all pages:

Initials DD Date 2-7-11

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
OUT-OF-STATE DEBT COLLECTION SERVICE

23. The Contractor shall be able to collect debts, practice law, and institute lawsuits on behalf of the DRA in every state through in-house counsel, sub-contracted services, or *pro hac vice* arrangements.
24. The Contractor shall provide information relative to tax types and jurisdictions for which the agency fee may be collected in addition to the balance due the State.
25. The Contractor shall possess errors and omissions and malpractice insurance and shall indemnify the DRA and hold the DRA harmless for Contractor collection activities, including all legal activities.
26. The Contractor shall have the ability to place a lien on property/assets in every state.
27. The Contractor shall have sufficient personnel available to proceed promptly and simultaneously for the collection of all collection items for the contracted services.
28. The Contractor's personnel shall be trained, qualified, and experienced to use acknowledged best practices to service the State's placement using ethical procedures to yield the highest return.
29. The Contractor's personnel shall be knowledgeable of NH RSA 21-J:14,V(f) and shall read, sign, and be bound by the DRA Confidentiality of Information Policy.
30. The Contractor shall have sufficient financial capacity, working capital, and other financial, technical and management resources to perform the contract.
31. The Contractor shall commit to a maximum 60-day startup after execution of the contract.
32. The Contractor shall provide monthly reports detailing placement and recovery by month placed as well as recovery by period collected.
33. The Contractor shall provide a status report listing accounts under payment arrangement, legal accounts and exhausted accounts.
34. The Contractor must be able to accept an existing data transfer format and provide a secure FTP site for all data exchange.
35. The Contractor shall employ IT staff with the skill and experience to support the data exchange requirements of the contract.
36. The Contractor shall have established collection procedures providing for escalating Debtor contacts.
37. The Contractor shall have the ability to load and maintain data on placed accounts with credit reporting agencies in a manner compliant with FCRA.
38. The Contractor shall be able to maintain all funds in a depository within the State and transfer money electronically to the DRA Treasury.
39. The Contractor shall be certified for information security by an acceptable accreditation source.
40. The Contractor shall submit documentation to support its conformity to these specifications.





6918 Owensmouth Avenue
 Canoga Park, CA 91303
 Toll-free (800) 394-4228
 Local (818) 712-4999
 Fax (818) 703-0795

Account Control Technology, Inc.

CERTIFICATE OF VOTE OF AUTHORIZATION

May 7, 2012

I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

Duly called and held at 6918 Owensmouth Avenue, Canoga Park, CA on the 7th day of May, 2012 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a First Amendment of Collection Agreement ("Contract") with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute Contract therewith, was presented and made part of the records of this said meeting.

I further certify that Dale J. Van Dellen is duly qualified and acting as Chairman of the Corporation and that said vote has not been repealed, rescinded or amended.

A true copy of the record,

ATTEST: 
 Name: James Gates
 Title: Controller

(Corporate Seal)

State of California
 County of Los Angeles

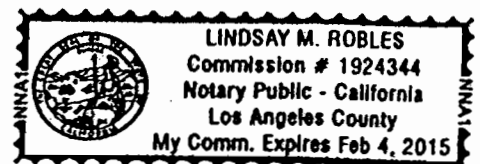
On this 7th day of May 2012, before me, the undersigned Notary Public, personally appeared James Gates, duly designated by the board of directors and who proved to me, through satisfactory evidence of identification, that he is the person whose name is signed on the foregoing documents, and acknowledged to me that he signed it voluntarily for its stated purpose and that it was his free act and deed.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

L. Robles
 Signature of Notary Public

(Notary Seal)





CERTIFICATE OF LIABILITY INSURANCE

VAKE

DATE (MM/DD/YYYY)
3/28/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

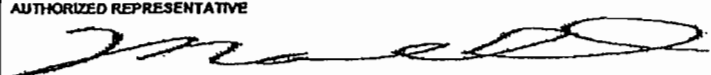
PRODUCER DiBuduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 Fresno, CA 93755-5479	CONTACT NAME: PHONE (A/C No. Ext): E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01	FAX (A/C No.):
	INSURED Account Control Technology, Inc. 6918 Owensmouth Avenue Canoga Park, CA 91303-	
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Hartford Insurance Company		
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WORD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		51SBAAA8558	6/1/2012	6/1/2013	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 NonOwned/Hired Auto \$ 1,000,000
	GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJ-JECT <input type="checkbox"/> LOC					
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000		51XHUYC9865	6/1/2012	6/1/2013	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER State of New Hampshire, Department of Revenue Administration 109 Pleasant Street Concord, NH 03302-0457	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 3/27/2012

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900 Woodland Hills, CA 91367. CONTACT NAME, PHONE (818) 703-8057, FAX (818) 703-0935. INSURER(S) AFFORDING COVERAGE: Hartford Insurance Co. NAIC #: 38288.

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER: THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL INSR, SUBR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Includes sections for General Liability, Automobile Liability, Umbrella Liability, and Workers Compensation.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER: State of New Hampshire, Department of Revenue, 109 Pleasant Street, P.O. Box 457, Concord, NH 03302-0457. CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: Shari M... (signature)

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ICER (559) 432-0222 duo & DeFendis Insurance Brokers, LLC ise #0E02096 Box 5479 io, CA 93755-5479	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01 FAX (A/C, No): INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: Hartford Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
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RANGES CERTIFICATE NUMBER: REVISION NUMBER:
 IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD STATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, CONDITIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE OF INSURANCE	ADDL	SUBR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
GENERAL LIABILITY COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR FULL AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC VEHICLE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE RETENTION \$ 10,000 EMPLOYERS COMPENSATION EMPLOYERS' LIABILITY PROPRIETOR/PARTNER/EXECUTIVE MEMBER EXCLUDED? <input type="checkbox"/> Y/N (describe under SECTION OF OPERATIONS below)			51SBAAA8558	6/1/2011	6/1/2012	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 NonOwned/Hired Autoc \$ 1,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
			51XHUYC9865	6/1/2011	6/1/2012	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$ \$ WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

STATE HOLDER State of New Hampshire, Department of Revenue Administration 109 Pleasant Street Concord, NH 03302-0457	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Toll-free (800) 394-4228
Phone (818) 712-4999
Fax (818) 712-4979

Account Control Technology, Inc.

CERTIFICATE OF VOTE OF AUTHORIZATION

February 7, 2011

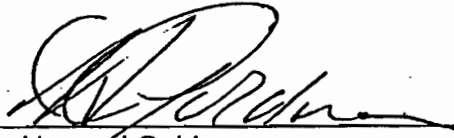
I hereby certify that a meeting of the Board of Directors of:

Account Control Technology, Inc.

duly called and held at 6918 Owensmouth Avenue, Canoga Park, CA on the 7th day of February, 2011 at which a quorum was present and acting, it was voted that Dale J. Van Dellen of Account Control Technology, Inc., be and hereby is authorized to execute and deliver for and on behalf of the Corporation a Contract with the State of New Hampshire, Department of Revenue Administration, for Out-of-State Debt Collection. And to act as principal to execute contract therewith, agreement form P-37 was presented and made part of the records of this said meeting.

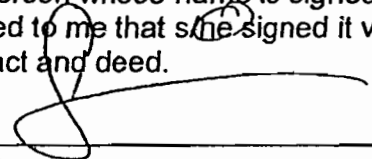
I further certify that Dale J. Van Dellen is duly qualified and acting as CEO/President of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,

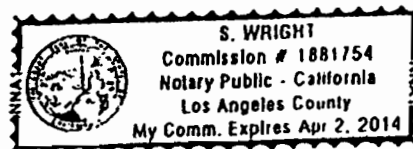
ATTEST: 
Name: Howard Goldman
Title: CFO

(Corporate Seal)

On this 7 day of Feb. 2011, before me, the undersigned Notary Public, personally appeared Howard Goldman, duly designated by the board of directors and proved to me, through satisfactory evidence of identification, that ~~she~~ he is the person whose name is signed on the foregoing documents, and acknowledged to me that ~~she~~ he signed it voluntarily for its stated purpose and that it was her/his free act and deed.



Notary Public
My Commission Expires: 4.2.2014



THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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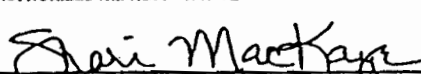
PRODUCER Peter C. Foy & Associates CA License #0803080 21650 Oxnard St., Suite 1900 Woodland Hills CA 91367 Phone: 818-703-8057 Fax: 818-703-0935	CONTACT NAME: _____	
	PHONE (A/C, No, Ext): _____	FAX (A/C, No): _____
ADDRESS: _____		
PRODUCER CUSTOMER ID #: ACCOU-1		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Hartford Insurance Co.	29424	
INSURER B: CNA Insurance Co.	_____	
INSURER C:	_____	
INSURER D:	_____	
INSURER E:	_____	
INSURER F:	_____	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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NSK LTR	TYPE OF INSURANCE	ADDL SUBR INSR	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			72SBABO2692	06/01/10	06/01/11	EACH OCCURRENCE \$ 2000000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300000 MED EXP (Any one person) \$ 10000 PERSONAL & ADV INJURY \$ 2000000 GENERAL AGGREGATE \$ 4000000 PRODUCTS - COMP/OP AGG \$ 4000000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			72SBABO2692	06/01/10	06/01/11	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB OCCUR <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000			72XHUYD2734	06/01/10	06/01/11	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N N/A	72WECZY3112	11/01/10	11/01/11	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER EL EACH ACCIDENT \$ 1,000,000 EL DISEASE - EA EMPLOYEE \$ 1,000,000 EL DISEASE - POLICY LIMIT \$ 1,000,000
	E&O Retro Date 6/19/04			425189345	08/06/10	08/06/11	Limit 5,000,000 Retention \$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 Certificate holder is included as an additional insured but only with respect to the operations of the named insured.
 day notice of cancellation due to non-payment of premium.

CERTIFICATE HOLDER State of NH, Department of Revenue 109 Pleasant St. P.O. Box 457 Concord NH 03302-0457	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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CERTIFICATE OF LIABILITY INSURANCE

7/6/2011

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PRODUCER: (559) 432-0222
 Ludov & DeFendis Insurance Brokers, LLC
 License #0E02096
 Box 5479
 Canoga, CA 93755-5479

CONTACT NAME:	
PHONE (A/C, No, Ext):	FAX (A/C, No):
E-MAIL ADDRESS:	
PRODUCER CUSTOMER ID #: ACCOCON-01	
INSURER(S) AFFORDING COVERAGE	
INSURER A: CNA Insurance Companies	NAIC #
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED: Account Control Technology, Inc.
 6918 Owensmouth Avenue
 Canoga Park, CA 91303-

COVERAGE CERTIFICATE NUMBER: REVISION NUMBER:

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TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
ENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						\$
UTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$
UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
WORKERS COMPENSATION EMPLOYERS' LIABILITY PROPRIETOR/PARTNER/EXECUTIVE MEMBER EXCLUDED? <input type="checkbox"/> Y <input type="checkbox"/> N (mandatory in NH) Describe under DESCRIPTION OF OPERATIONS below			N/A			WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
Professional Liability			425189345 BOR	8/6/2010	8/6/2011	\$5,000,000
			425189345 BOR	8/6/2010	8/6/2011	Retention \$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)


CERTIFICATE HOLDER

State of New Hampshire, Dept. of Revenue Admin.
 109 Pleasant St.
 PO Box 457
 Concord, NH 03302-0457

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

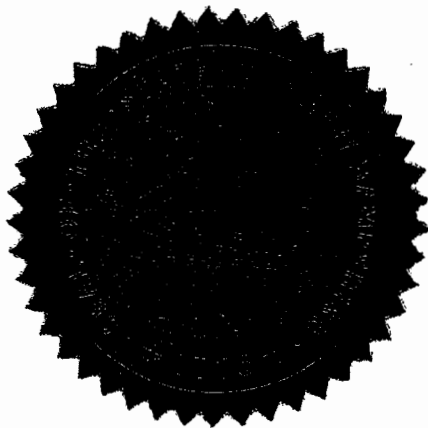
AUTHORIZED REPRESENTATIVE



State of New Hampshire
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Account Control Technology, Inc. a(n) California corporation, is authorized to transact business in New Hampshire and qualified on May 28, 2004. I further certify that all fees and annual reports required by the Secretary of State's office have been received.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 10th day of April, A.D. 2013

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

