

#### 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 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, and

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.

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."
- 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. <u>Amendment Effective Date</u>: 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

DRA Initials

Page 1 of 2

EXECUTED by DRA and ACT, by their undersigned duly authorithe Amendment Effective Date.	orized representatives, all as of
ACT: Account Technology, Inc.  By: Doll Will  Authorized Signatory	Date: <u>03/12/2014</u>
Name: <u>Dale J Van Dellen</u> Title: <u>Chairman</u>	
DRA: State of New Mampshire, Department of Revenue Admir  By:  Authorized Signatory	Date: 3/13/14  Title: Commissioner
Name: / John Beurdmore	Title: Commissione
New Hampshire Attorney General:	
Approved by Attorney General as to form, substance, an  By:  Assistant Attorney General	d execution.  Date: 3-13-14
New Hampshire Secretary of State:	
I hereby certify that the foregoing Amendment was appreciately Executive Council of the State of New Hampshire at the 2014.	
By: Deputy Secretary of State	
Deputy Secretary of State	

#### Schedule A

Penn Credit Corporation 916 S. 14<sup>th</sup> 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 41<sup>st</sup> 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

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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 <u>21700 Oxnard St</u>, <u>Suite 1400</u>, <u>Woodland Hills</u>, <u>CA 91367</u> on the <u>11th</u> day of <u>March</u>, <u>2014</u> at which a quorum was present and acting, it was voted that <u>Dale J. Van Dellen</u> 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 <u>State of New Hampshire</u>, <u>Department of Revenue Administration</u>, for <u>Out-of-State Debt Collection</u>. 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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>Chairman of the</u> 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 \_11<sup>th</sup> 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:



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### **CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

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County of Oco & Mage 123	J			
On March 11, 2014 before me,	Lide Mansuryoun Notary Wirble			
personally appeared/Val	dide Mansuryon Notary Publication of the Officer  by Kabbani  Name(s) of Signer(s)			
LIDA MANSURYAN Commission # 1926105 Notary Public - California Los Angeles County My Comm. Expires Feb 19, 2015	who proved to me on the basis of satisfactory evidence to be the person(e) whose name(e) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(iee), and that by his/her/their signature(e) on the instrument the person(s), or the entity upon behalf of which the person(e) 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.			
Place Notary Seal Above	Signature: Signature of Notes Public			
Though the information below is not required by	law, it may prove valuable to persons relying on the document			
and could prevent fraudulent remova  Description of Attached Document	l and reattachment of this form to another document.			
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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 12<sup>th</sup> day of March, A.D. 2014

William M. Gardner Secretary of State

		i



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.

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

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State of New Hampshire, Dept. of Revenue Admin. 109 Pleassant 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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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	CONTACT NAME: PHONE (A/C, No, Ext): (559) 432-0222  FAX (A/C, No): (559)	431-7941		
Fresno, CA 93755-5479	E-MAIL ADDRESS:			
	INSURER(S) AFFORDING COVERAGE	NAIC #		
	INSURER A: Great American Insurance of New York			
INSURED	INSURER B : Great American Alliance Insurance Company	26832		
Account Control Technology, Inc.	INSURER C:			
P.O. Box 8012	INSURER D:			
Canoga Park, CA 91309-8012	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.

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							PERSONAL & ADV INJURY	\$	Excluded
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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

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State of New Hampshire, Department of Revenue Administration

109 Pleasant Street Concord, NH 03302-0457

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AUTHORIZED REPRESENTATIVE

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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,

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 DV DRA Initials

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

<u>ACT</u> : Account Control Technology, Inc.	
By Delle Authorized Signatory	Date: 3-18-13
Name: Dale J Van Dellen	Title: Chairman of the Bourd
<u>DRA</u> : State of New Hampshire, Department of Rev	venue Administration
By: Marker Signatory  Name: Margaret 2. Fulton	Date: 4/4/13
Name: norgaret 2. Fulton	Title: Ast Commissioner
New Hampshire Attorney General:	
Approved by Attorney General as to form, substa	ance and execution.
Senior Assistant Attorney General	Date: 4/4/13
New Hampshire Secretary of State:	
I hereby certify that the foregoing Amendment was Council of the State of New Hampshire at their meet	
By:	
By:	



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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>Chairman of the</u> Board of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,

Name: James Gates
Title: Controller

(Corporate Seal)

On this <u>18<sup>th</sup></u> day of <u>March</u>, 2013, before me, the undersigned Notary Public, personally appeared <u>James Gates</u>, 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:



State of California	1
County of Los Angeles	Ì
On <u>3 - 18 - 20/3</u> before me, _	Here insertitions and Title of the Officer
nersonally anneared Tame	dida Hansuryan Motory Public  Here Insertillame and Title of the Officer  Barrels of Signers
personally appeared	Name(s) of Signer(s)
LIDA MANSURYAN Commission # 1926105 Notary Public - California Los Angeles County My Comm. Expires Feb 19, 2015	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.
	A10 0
	Signature:
Place Notary Seal Above	OPTIONAL Signature of Notary Public
	d by law, it may prove valuable to persons relying on the document oval and reattachment of this form to another document.
<b>Description of Attached Document</b>	
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):	• • • • • • • • • • • • • • • • • • • •
OF Si	UMBPRINT ☐ Individual RIGHT THUMBPRINT OF SIGNER
☐ Partner — ☐ Limited ☐ General Top of the	umb here ☐ Partner ─ ☐ Limited ☐ General Top of thumb here
☐ Attorney in Fact	☐ Attorney in Fact
☐ Trustee	☐ Trustee
☐ Guardian or Conservator	☐ Guardian or Conservator
□ Other:	☐ Other:
Signer Is Representing:	Signer Is Representing:



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

As of 4/4 ACT is waiting For original certificate

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:** State of Business.:

5/28/2004

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:

NE# 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.

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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).

CE	rtificate holder in lieu of such endor		CONTACT								
	DUCER				NAME:						
2165	r C. Foy & Associates Insurance Ser i0 Oxnard St.	vices	inc.		PHONE (A/C, No, Ext): (818) 703-8057 FAX (A/C, No): (818) 703-0935					703-0935	
Suit	9 1900				E-MAIL ADDRESS:						
woo	dland Hills, CA 91367					INS	URER(S) AFFOR	RDING COVERAGE			NAIC #
					INSURE	RA: Zurich	American lı	nsurance Cor	npany		16535
INSU	RED		INSURE	RB:							
Account Control Technology, Inc. 6918 Owensmouth Avenue						RC:					
						RD:					L
	Canoga Park, CA 91303				INSURE	RE:					
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	DESCRIPTION OF OPERATIONS below							E.L DISEASE - PO	LICY LIMIT	\$	1,000,000
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New Hampshire Department of Revenue 109 Pleasant Street Concord, NH 03301					THE	EXPIRATION	N DATE TH	ESCRIBED POLIC EREOF, NOTIC Y PROVISIONS.			
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DATE (MM/DD/YYYY) 04-01-2013

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certific	ate noider in lieu of such endorseme	nt(s).							
PRODUCER		(559) 432-0222	CONTACT NAME:						
DiBuduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 Fresno, CA 93755-5479			PHONE FAX (A/C, No): E-MAIL ADDRESS PRODUCER CUSTOMER ID #: ACCOCON-01						
			Insurer(s) Affording Coverage	NAIC #					
INSURED	Account Control Technology,	Inc.	INSURER A: Hartford Insurance Company						
	6918 Owensmouth Avenue		INSURER B:						
	Canoga Park, CA 91303-		INSURER C:						
			INSURER D:						
			INSURER E :						
			INSURER F:						

**REVISION NUMBER: COVERAGES CERTIFICATE 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.

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

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

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certific	ate holder in lieu of such endorseme	nt(s).						
PRODUCER		(559) 432-0222	CONTACT NAME:					
DiBuduo	& DeFendis Insurance Brokers,	LLC	PHONE FAX (A/C, No):					
License #0E02096		E-MAIL ADORESS:						
P.O. Box 5479			PRODUCER CUSTOMER ID #: ACCOCON	-01				
rresno,	resno, CA 93755-5479			AFFORDING COVERAGE	NAIC#			
INSURED	Account Control Technology	Inc.	INSURER A: Hartford Insur	rance Company				
	6918 Owensmouth Avenue		INSURER B:					
	Canoga Park, CA 91303-	•	INSURER C:					
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CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS,

NSR TR		TYPE OF INSURANCE	ADDL INSR	WVD BUBR	POLICY NUMBER	POLICY EFF IMM/DD/YYYY)	(MM/DD/YYYY)	LIMIT	s	
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State of New Hampshire, Department of Revenue Administration 109 Pleasant Street Concord, NH 03302-0457

#### CANCELLATION

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AUTHORIZED REPRESENTATIVE

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7/18/2012

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PRODUCER (559) 432-0222					NAME: PHONE FAX (A/C, No, Exth: (A/C, No): E-MAIL ADDRESS:						
DiBuduo & DeFendis Insurance Brokers, LLC License #0E02096											
						E-MAIL ADDRESS:					
P.O. Box 5479 Fresno, CA 93755-5479							CER MER ID #; ACC	OCON-01			
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**CERTIFICATE HOLDER** 

CANCELLATION

State of New Hampshire, Dept. of Revenue Admin. 109 Pleassant 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

ACCOCON-01

**ADUHE** 



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DDYYYY) 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).

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Pet 216	DUCER er C. Foy & Associates Insurance Serv 50 Oxnard St. le 1900	vices In	c.	CONTACT NAME: PHONE (AC, No, Ext): (818) 703-8057 (AC, No, Ext): (818) 703-093.					
	odland Hills, CA 91367			ADDRESS:					
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INC	JRED			_	u rite ilisu	rance Co.		19682	
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	Account Control Technology	y, Inc.		INSURER C :					
	6918 Owensmouth Ave. Canoga Park, CA 91303			INSURER D :					
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				AUTHORIZED REPRESE					
				Shari Most az					



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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PRO	rtificate holder in lieu of such endor DUCER			,	CONTACT NAME:						
Peter C. Foy & Associates Insurance Services Inc. 21650 Oxnard St. Suite 1900						PHONE (A/C, No. (818) 703-8057 (A/C, No.): (818) 703-0935					
	dland Hills, CA 91367				ADDRES		LIPERIS) AFFOI	RDING COVERAGE		NAIC #	
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# State of New Hampshire Bepartment 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

William M. Gardner Secretary of State

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#### 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

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

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

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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."
- 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. <u>Amendment Effective Date</u>. The effective date of this retroactive Amendment (the "<u>Amendment Effective Date</u>") shall be the date on which it is approved by the New Hampshire Governor and Executive Council.

#### [SIGNATURE PAGE FOLLOWS]

First Amendment of Collection Agreeme	nt C			Page 1 of 2
Initial all pages (except signature page):	ACT Initials	DRA Initials	KAC	

the Amendment Effective Date.
ACT: Account Control Technology, Inc.  By:
DRA: State of New Hampshire, Department of Revenue Administration
By: Xeur Q. Clauded Date  Name: Men A. Cloughedy
Title: Commissione
New Hampshire Attorney General:
Approved by Attorney General as to form, substance, and execution.
By: MIC·Rum 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:

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		1.2 State Agency Address	
State of NH, Dept of Revenue A	Administration	109 Pleasant St, PO Box 457, Co	oncord, NH 03302-0457
1.3 Contractor Name		1.4 Contractor Address	
Account Control Technology, I	nc.	6918 Owensmouth Ave, Canog	ga Park, CA 91303
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation
1-866-496-5880	N/A (see Exhibit B)	1 year from G&C approval	See Exhibit B
1.9 Contracting Officer for State	Agency	1.10 State Agency Telephone Nu	ımber
Margaret L. Fulton , Assistant Co	ommissioner	603-271-1302	
.11 Contractor Signature		1.12 Name and Title of Contrac	tor Signatory
Dale Van De	lle	Dale J VanDellen, СЕо	
.13 Acknowledgement: State of	f California County of	s Angeles	
0 07 0044	harman ha	y appeared the person identified in	hlock 1.12 or satisfactorily
· · · · · · · · · · · · · · · · · · ·		knowledged that who executed this	
dicated in block 1.12.		***	
13.1 Signature of Notary Public	or Justice of the Peace	S. WRIGHT Commission # 1881754	
	MAI	Notary Public - California	
[Seal]  13.2 Name and Title of Notary of	- Land Call D	Los Angeles County  My Comm. Expires Apr 2, 2014	
S. Uhght-xl	Stary Public		
4 State Agency Signature		1.15 Name and Title of State Age	ency Signatory
Juin a Clayly	1	KEVIN A. CLOUGHER	TY, CommissiONER
Approval by the N.H. Departs	ment of Administration, Division	of Personnel (if applicable)	
By:	I	Director, On:	
Approval by the Attorney Ger	neral (Form, Substance and Execu		
By: Karly Sell		on: 2/25/11	
Approval by the Governor and	/ /		ATE MAR 3 0 2011
Ву: {	(Y) DEPUTY	SECRETARY OF ST	AIL THE PARTY OF T

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- 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.
- i.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement hose liquidated amounts required or permitted by N.H. RSA 0:7 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

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 aws of the State of New Hampshire, and is binding upon and nures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement s 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.

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Kevin A. Clougherty Commissioner

## Department of Revenue Administration

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



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, les 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.

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

Penn Credit Corporation 916 S. 14<sup>th</sup> 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 41<sup>st</sup> 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

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#### 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.

Page 1 of 6
2011-121 Account Control Technology, Inc.
Initial and date all pages:
Initials Date 2-7-11

#### 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.

Page 2 of 6
2011-121 Account Control Technology, Inc.
Initial and date all pages:
Initials Date 2-7-1

#### 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.

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#### 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 VD Date 2-7-11

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.

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2011-121 Account Control Technology, Inc.
Initial and date all pages:
Initials Date 2-7-11

- 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.

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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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>Chairman</u> of the Corporation and that said vote has not been repealed, rescinded or amended.

A true copy of the record.

ATTEST: Sames Gates
Title: Controller

(Corporate Seal)

State of California County of Los Angeles

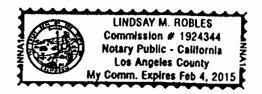
On this <u>7th</u> day of <u>May 2012</u>, before me, the undersigned Notary Public, personally appeared <u>James Gates</u>, duly designated by the board of directors and who proved to me, through satisfactory evidence of identification, that he is the person whose name is signed on the foregoing documents, 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 KobUA
Signature of Notary Public

(Notary Seal)







#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DO/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(les) 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	CONTACT NAME:	
	& DeFendis Insurance Brokers,	LLC	PHONE (A/C, No. Ext): E-MAIL	(A/C, No):
P.O. Box	5479		E-MAIL ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01	
	CA 93755-5479 		INSURER(S) AFFORDING COVERAGE	GE NAIC #
INSURED	Account Control Technology,	Inc.	MSURER A: Hartford Insurance Company	<u> </u>
	6918 Owensmouth Avenue		MSURER B:	
	Cánoga Park, CA 91303-		INSURER C:	
j			MSURER D:	
			MSURER E:	
			INSURER F:	
COVERA	GES CERTIFIC	ATE 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	NDDLISUB INSR WV	POLICY NUMBER	POLICY EFF (MM/PO/YYYY)	POUCY EXP	LIMIT	s	
	GENERAL LIABILITY			7		EACH OCCURRENCE	ş 1,000	,000
Α	X COMMERCIAL GENERAL LIABILITY		51SBAAA8558	6/1/2012	6/1/2013	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300	,000
1	CLAIMS-MADE X OCCUR	ŀ				MED EXP (Any one person)	\$ 10	,000
		-				PERSONAL & ADV INJURY	s Exclu	ded
		J				GENERAL AGGREGATE	\$ 2,000	,000
	GEN'L AGGREGATE LIMIT APPLIES PER:					PRODUCTS - COMPIOP AGG	\$ 2,000	,000
	X POUCY PRO-					NonOwned/Hired Auto	\$ 1,000	,000
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ł	ALL OWNED AUTOS					BODILY INJURY (Per accident)	\$	
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	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					WC STATU- OTH- TORY LIMITS ER		
- 1	ANY PROPRIETOR/PARTNER/EXECUTIVE N	IA				E.L. EACH ACCIDENT	\$	
	(Mandatory in NH)	''^]				E.L. DISEASE - EA EMPLOYEE	\$	
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. DISEASE - POLICY LIMIT	\$	
							· · · · · · · · · · · · · · · · · · ·	

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

ERTIFICATE HOLDE	R
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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

made

@ 1988-2009 ACORD CORPORATION. All rights reserved.

ACCOCON-01

**JCAMOMILE** 

ACORD

#### CERTIFICATE OF LIABILITY INSURANCE

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.

L	the terms and conditions of the poli- certificate holder in lieu of such endo									
	PRODUCER Peter C. Foy & Associates insurance Se	ndo	ac in	•	NAME	-		- I FAY		
2	1650 Oxnard St.	IVIC	es in	<b>c.</b>	(AC.	E lo, Ext): (818)	703-8057	(A)C	; <sub>, No):</sub> (818)	703-0935
	suite 1900 Yoodland Hills, CA 91367				ADDR	ESS:				
•	· ·							RDING COVERAGE		NAIC #
					INSUR	ER A : Hartfor	d Insuranc	e Co.		38288
۲	NSURED				INSUR	ER B :				<u> </u>
	Account Control Technolog	nl yr	C		INSUR	ER C :				<del> </del>
	PO Box 8012				INSUR	ER D :				
	Canoga Park, CA 91309				INSUR	ER E:				
					INSUR	ERF:				
)	OVERAGES CEF	RTIF	<b>ICA</b>	E NUMBER:				REVISION NUMBE	R:	_
	THIS IS TO CERTIFY THAT THE POLICI INDICATED. NOTWITHSTANDING ANY F CERTIFICATE MAY BE ISSUED OR MAY EXCLUSIONS AND CONDITIONS OF SUCH	PER POL	JIREN RTAN JCIES	MENT, TERM OR CONDITION I, THE INSURANCE AFFOR IS. LIMITS SHOWN MAY HAVE	N OF A	NY CONTRA 7 THE POLIC REDUCED BY	CT OR OTHER IES DESCRIE PAID CLAIMS	R DOCUMENT WITH RI BED HEREIN IS SUBJE	ESPECT TO	WHICH THIS
S	TYPE OF INSURANCE	ADD	CISUB	POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)		LIMITS	
	GENERAL LIABILITY							EACH OCCURRENCE	\$	
	COMMERCIAL GENERAL LIABILITY	l	1	ĺ				DAMAGE TO RENTED PREMISES (Ea occurrence	:e) \$	
	CLAIMS-MADE OCCUR	1	1	}		i .		MED EXP (Any one persor	n) \$	
		l	ł					PERSONAL & ADV INJUR	RY S	
	·		ſ					GENERAL AGGREGATE	\$	
	GEN'L AGGREGATE LIMIT APPLIES PER:		1					PRODUCTS - COMP/OP	AGG \$	
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	ANY AUTO		1	ľ				BODILY INJURY (Per pers		
	ALL OWNED SCHEDULED		1	1				BODILY INJURY (Per acci	Ident) \$	
	HIRED AUTOS AUTOS NON-OWNED		l	1				PROPERTY DAMAGE	\$.	
	HIRED AUTOS AUTOS		ľ	ĺ		[		(Per accident)	<u>,</u>	<u>·</u>
_	UMBRELLA LIAB OCCUR							EACH OCCURRENCE	s	
	- Com		1	ł	•	ļ		AGGREGATE	s	
	COOMS-MADE		ļ			. [		AGGILGATE		
	DED   RETENTION \$								OTH-	
	AND EMPLOYERS' LIABILITY Y/N			72WBCZX9414		11/1/2011	11/1/2012		ER	1,000,00
ı		N/A		/2WDCZX9414		11/1/2011	11/1/2012	E.L. EACH ACCIDENT	\$	
-	(Mandatory in NH) If yes, describe under	Į			[			E.L. DISEASE - EA EMPLO		1,000,00
ļ	If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LI	IMIT   \$	1,000,00
	RIPTION OF OPERATIONS / LOCATIONS / VEHICLE	.S (A)	icoch j	TOTAL TOTAL PROBLEMS S	~!IGUUI#,	a more spece is				
17	TIFICATE HOLDER				CANC	ELLATION	_			
	State of New Hampshire Department of Revenue 109 Pleasant Street				THE	<b>EXPIRATION</b>	DATE THE	ESCRIBED POLICIES B EREOF, NOTICE WI Y PROVISIONS.		
	P.O. Box 457 Concord, NH 03302-0457					ZED REPRESEN	_			

© 1988-2010 ACORD CORPORATION. All rights reserved.

UE	n i	11	ICATE OF L	-IMU	16111	11001	711VL		7/6/2011	
IIS CERTIFICATE IS ISSUED AS RTIFICATE DOES NOT AFFIRM LOW. THIS CERTIFICATE OF PRESENTATIVE OR PRODUCER	IATI INS	VELY URAN	OR NEGATIVELY AM ICE DOES NOT CONS	END, EX	TEND OR AL	TER THE C	OVERAGE AFFORDED.	BY TH	E POLICIES	
PORTANT: If the certificate hold terms and conditions of the pol tificate holder in lieu of such end	icy,	certai	in policies may require	, the poli an endo	cy(les) must rsement. A s	be endorsed tatement on	If SUBROGATION IS this certificate does not	WAIVEI confer	), subject to rights to the	
JCER			(559) 432-0222	CO	TACT					
duo & DeFendis Insurance B	roke			PHO	WE		FAX (A/C, No	<b>.</b> .		
ise #0E02096		•		E-M	E-MAIL					
3ox 5479					ADDRESS: PRODUCER CUSTOMER ID #: ACCOCON-01					
10, CA 93755-5479				cus	-					
Pr Account Control Techn	-1-				INSURER A: Hartford Insurance Company					
<ul> <li>Account Control Techr</li> <li>6918 Owensmouth Ave</li> </ul>		•••	nc.			ra in <u>s</u> uran	ce Company		<del></del>	
Canoga Park, CA 91303		,		INSU	RER B:					
Canogar and Ox 21300	,-			₩S <u>U</u>	RER C:					
				พรบ	RER D:					
				MSU	RER F :					
			TE NUMBER:				REVISION NUMBER:			
IS TO CERTIFY THAT THE POLICIE ATED. NOTWITHSTANDING ANY R IFICATE MAY BE ISSUED OR MAY USIONS AND CONDITIONS OF SUCH	EQU PER	JIREM RTAIN,	ENT, TERM OR CONDIT! . THE INSURANCE AFFO	ION OF A	NY CONTRACT Y THE POLICIE I REDUCED BY	OR OTHER S DESCRIBE PAID CLAIMS	DOCUMENT WITH RESPE D HEREIN IS SUBJECT T	CT TO	WHICH THIS	
TYPE OF INSURANCE	ADC	R WY	POLICY NUMBE	R	POLICY EFF (MM/DDYYYY)	POLICY EXP	LIMI	TS		
NERAL LIABILITY	1	7			1		EACH OCCURRENCE	s	1,000,00	
COMMERCIAL GENERAL LIABILITY	l	1	51SBAAA8558		6/1/2011	6/1/2012	DAMAGE TO RENTED PREMISES (Ea occurrence)	s	300,00	
CLAIMS-MADE X OCCUR	1	1	0100000					s	10,00	
CAMS-MADE OCCUR	l	1				1	MED EXP (Any one person)			
		1	1		1	ł	PERSONAL & ADV INJURY	\$	Exclude	
	1	1	İ		1		GENERAL AGGREGATE	\$	2,000,000	
I'L AGGREGATE LIMIT APPLIES PER:							PRODUCTS - COMP/OP AGG	\$	2,000,00	
POUCY JECT LOC		<u> </u>					NonOwned/Hired Auto	\$	1,000,000	
OMOBILE LIABILITY ANY AUTO					1		COMBINED SINGLE LIMIT (Ea accident)	s		
ALL OWNED AUTOS		1 1			1 1		BODILY INJURY (Per person)	\$		
		1 1			í I		BODILY INJURY (Per accident)	\$		
SCHEDULED AUTOS HIRED AUTOS							PROPERTY DAMAGE (Per accident)	\$		
YON-OWNED AUTOS	- 1							\$		
ľ		ĺ						\$		
IMBRELLA LIAB X OCCUR	$\neg$						EACH OCCURRENCE	\$	5,000,000	
XCESS LIAB CLAIMS-MADE	- 1	- 1				Ì	AGGREGATE	\$	5,000,000	
EDUCTIBLE	J	5	51XHUYC9865	· 1	6/1/2011	6/1/2012		\$		
ETENTION \$ 10,000	ſ				J	t		<u> </u>		
ERS COMPENSATION	-+	+					WC STATU- TORY LIMITS ER	•		
MPLOYERS' LIABILITY				. [	1	F	·			
	14	- 1		- 1	1	- t	EL. EACH ACCIDENT	\$		
story in NH) lescribe under	-	- 1		- 1	- 1		E.L. DISEASE - EA EMPLOYEE	\$		
IPTION OF OPERATIONS below	_						E.L. DISEASE - POLICY LIMIT	\$		
OF OPERATIONS / LOCATIONS / VEHICLES	(Atta	ich AC	ORD 101, Additional Remarks	Schedule, i	f more space is re	equired)				
TE HOLDER				CANCE	LLATION					
State of New Hampshire, Depart Revenue Administration	mer	nt of		SHOU	LD ANY OF TH	DATE THER	SCRIBED POLICIES BE CA EOF, NOTICE WILL BI PROVISIONS.			

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109 Pleasant Street

Concord, NH 03302-0457

AUTHORIZED REPRESENTATIVE



Account Control Technology, Inc.

#### CERTIFICATE OF VOTE OF AUTHORIZATION

February 7, 2011

A true copy of the record,

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 7<sup>th</sup> 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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>CEO/President</u> of the Corporation and that said vote has not be repealed, rescinded or amended.

	name:	Howard Goldman	
	Title:	CFO	
•			
(Composts Coal)			
(Corporate Seal)			
On this $\frac{7}{2}$ day of $\frac{1}{2}$ $\frac{1}{2}$ day of $\frac{1}{2}$	. 20 I) b	efore me, the undersid	ned Notary Public.
personally appeared How	ard Goldman	, dı	uly designated by the
board of directors and prove	d to me, throug	gh satisfactory evidence	ce of identification, that
sthe is the person whose nar	უę is signed o	n the foregoing docum	nents, and
acknowledged to me that sth	e signed it volu	untarily for its stated p	urpose and that it was
her/his free act and deed.			
			S. WRIGHT
Notary Public			Commission # 1881754 Notary Public - California
My Commission Expires: 4.		¥ (1)	Los Angeles County My Comm. Expires Apr 2, 2014
7,	· L. W14		My Comm. Expires Apr 2. 2011



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ACORD	
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#### CERTIFICATE OF LIABILITY INSURANCE OPID IC

DATE (MANDOMYTY)

OLIVIII IOMIL OF LIF	ABILITIMOOTOWOL	01/19/11
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION O CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEI BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTIT REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLD	ND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE TUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AU	POLICIES
IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the terms and conditions of the policy, certain policies may require certificate holder in lieu of such endorsement(s).	an endorsement. A statement on this certificate does not con	
PRODUCER Peter C. Foy & Associates CA License #0803080 21650 Oxnard St., Suite 1900	CONTRC! NAME: PHONE [AC, No, Ext]: E-MAL ADDRESS: PRODUCER	:
Woodland Hills CA 91367 Phone:818-703-8057 Fax:818-703-0935	CUSTOMER D.F. ACCOU-1  WASURER(S) AFFORDING COVERAGE	NAIC #
Account Control Technology Inc PO Box 8012	WSURERA: Hartford Insurance Co. WSURERB: CNA Insurance Co.	29424
Canoga Park CN 01200	tuestoen e.	1

1		MSUKER D:		
		WSURER E:		
	<u> </u>	INSURER F:		
	ERTIFICATE NUMBER:		REVISION NUMBER:	
THIS IS TO CERTIFY THAT THE POLICIES OF IN INDICATED. MOTWITHSTANDING ANY REDURE CERTIFICATE MAY BE ISSUED OR MAY PERTAIN EXCLUSIONS AND CONDITIONS OF SUCH POLICI	EMENT, TERM OR CONDITION OF ANY CON N, THE INSURANCE AFFORDED BY THE PO XES. LIMITS SHOWN MAY HAVE BEEN RED	YTRACT OR OTHER DOCUMENT WITH RE LICIES DESCRIBED HEREIN IS SUBJECT DUCED BY PAID CLAIMS.	SPECT TO WHICH THIS TO ALL THE TERMS,	,
TYPE OF INSURANCE	INSR WVD POLICY NUMBE	ER (MM/DDYYYY) (MM/DDY	LIMI	TS
GENERAL LIABILITY			EACH OCCURRENCE	s 2000000
A Z COMMERCIAL GENERAL LIABILITY	72SBAB02692	06/01/10 06/01/11	PREMISES (Ex occurrence)	\$ 300000
CLAIMS-MADE X OCCUR	1 1 1	1 1	MED EXP (Any one person)	s 10000
	1 1 1	1 1	PERSONAL & ADV INJURY	\$ 2000000
	1 1 1		GENERAL AGGREGATE	s 4000000
GENL AGGREGATE LIMIT APPLIES PER	1 1 1	1 1	PRODUCTS - COMPYOP AGG	s 4000000
X POUCY JECT LOC				S
AUTOMOBILE LIABILITY	72777702600		COMBINED SINGLE LIMIT (En accident)	\$1,000,000
ALL OWNED AUTOS	72SBAB02692	06/01/10  06/01/11	BODILY INJURY (Per person)	\$
SCHEDULED AUTOS	1 1	1 1	BCDILY INJURY (Per accident)	\$ .
X HIRED AUTOS		1 1	PROPERTY DAMAGE (Per accident)	s
X NON-OWNED AUTOS				\$
X UMBRELLA LIAB CCCUR	72XHUYD2734	06/01/10 06/01/11	EACH OCCURRENCE S	5,000,000
EXCESS LIAB CLAIMS-MADE	1 1	1 1	AGGREGATE S	5,000,000
DEDUCTIBLE	1 1	1 1	s	
X RETENTION \$ 10,000 WORKERS COMPENSATION				
AND EMPLOYERS' LIABILITY YAN	72WECZY3112	11/01/10  11/01/11	X WC STATU- OTH- TORY LIMITS ER	
NY PROPRIETORPARTNER/EXECUTIVE	J 1	1 1	EL EACH ACCIDENT \$	1,000,000
Mandatory In NH) yes, describe under	1 1	1. 1	EL DISEASE - EA EMPLOYEE \$	1,000,000
ÉSCRIPTION OF OPERATIONS below			EL DISEASE - POLICY LIMIT \$	1,000,000
350	425189345	08/06/10 08/06/11	Limit :	5,000,000
tetro Date 6/19/04			Retention :	\$25,000
TION OF OPERATIONS / LOCATIONS / VEHICLES ( ificate holder is include ect to the operations of	(Attach ACORD 101, Additional Remarks 8 ad as an additional i the named insured.	chedule, if more space is required) insured but only wit	ch .	
day notice of cancellatio				
ICATE HOLDER		ANCELLATION		

FICAT	TE !	нο	LD	ER
		_		_

State of NH, Department of Revenue 109 Pleasant St. 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

● 1988-2009 ACORD CORPORATION. All rights reserved.

				ICATE OF LI						/6/2011
SERTIFICATE DOES NOT SELOW. THIS CERTIFICATE OR PROTECTION OF THE SERVICE OF THE	AFFIRM ATE OF DDUCER	ATI\ INSI , AN	/ELY JRAN D TH	ICE DOES NOT CONSTIT E CERTIFICATE HOLDER.	D, EXT UTE A	END OR AL CONTRACT	TER THE C	THE ISSUING INSURE	BY THI R(S), A	E POLICIES UTHORIZED
MPORTANT: If the certific ne terms and conditions of ertificate holder in lieu of s	f the poli	icy, (	certai	In policies may require an	e polic endors	sy(les) must sement. A st	be endorsed atement on	. If SUBROGATION IS V this certificate does not	confer i	rights to the
DUCER				559) 432-0222	CONT					
uduo & DeFendis Insurance Brokers, LLC					PHON (A/C.	No. Ext):		FAX (A/C, No	):	
∍nse #0E02096 . Box 5479					ADDR	ESS:				
sno, CA 93755-5479					CUST	OMER ID#; AC				
					+			ORDING COVERAGE		NAIC #
Account Control 6918 Owensmo				nc.			nsurance C	ompanies		
Canoga Park, C						ERB:		<u> </u>		
ourroga tarri, o	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					ER C:				
						ER D :				
					INSUR					
'ERAGES	CE	DTI	EIC A	TE NUMBER:	MSUR	<u> </u>		REVISION NUMBER:		
IS IS TO CERTIFY THAT THE DICATED. NOTWITHSTANDIN RTIFICATE MAY BE ISSUED CLUSIONS AND CONDITIONS	NG ANY F OR MAY	REQU PEI 1 PO	JIREM RTAIN LICIE:	IENT, TERM OR CONDITION I, THE INSURANCE AFFORD S. LIMITS SHOWN MAY HAVE	OF AN ED BY	Y CONTRACT THE POLICI	OR OTHER S DESCRIBE PAID CLAIMS	DOCUMENT WITH RESPE D HEREIN IS SUBJECT T	O ALL T	WHICH THIS
TYPE OF INSURANCE		INS	R WY	POLICY NUMBER		(MM/DD/YYYY)	(MW/DD/YYYY)	<u>                                     </u>	1	
GENERAL LIABILITY			1.			ì	1	DAMAGE TO RENTED	\$	
COMMERCIAL GENERAL LIABI		1				[	1	PREMISES (Ea occurrence)	\$ \$	
CLAIMS-MADE OC	CUR		1	}		l		MED EXP (Any one person) PERSONAL & ADV INJURY	\$	
		-	1				ł	GENERAL AGGREGATE	s	
J		1	1	1 .			l	PRODUCTS - COMPAOP AGG	5	
ENL AGGREGATE LIMIT APPLIES				,				PRODUCTS - COMPOP AGG	\$	
UTOMOBILE LIABILITY	<u>.oc</u>	$\vdash$	1					COMBINED SINGLE LIMIT (Ea accident)	s	
OTUA YNA		}	1					BODILY INJURY (Per person)	\$	
ALL OWNED AUTOS			1	1	1			BODILY INJURY (Per accident)	\$	
SCHEDULED AUTOS HIRED AUTOS								PROPERTY DAMAGE (Per accident)	s	
NON-OWNED AUTOS			1		ł				\$	
1			1						\$	
UNBRELLA LIAB OCC	UR		1 —					EACH OCCURRENCE	\$	
1	MS-MADE		ĺ					AGGREGATE	<u>s</u>	
DEDUCTIBLE			ł		1				\$	
RETENTION \$								Lucia Company	\$	
RKERS COMPENSATION ) EMPLOYERS' LIABILITY								TORY LIMITS ER		
PROPRIETOR/PARTNER/EXECUTI	VE Y/N							E.L. EACH ACCIDENT	s	
ICER/MEMBER EXCLUDED?		N/A						E.L. DISEASE - EA EMPLOYEE	\$	
s, describe under iCRIPTION OF OPERATIONS below							•	E.L. DISEASE - POLICY LIMIT	\$	40.000.000
fessional Liability				425189345 BOR		8/6/2010	8/6/2011			\$5,000,000

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

425189345 BOR

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

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8/6/2011

8/6/2010

Retention

\$25,000

ACORDO
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### CERTIFICATE OF LIABILITY INSURANCE

OPID I

DATE (MM/DDYYYY)

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).

\*\*CONTACT MANE:\*\*

Peter C. Foy & Associates

CA License #0803080

21650 Oxnard St. Suite 1900

PHONE (A/C, No, Ext):
E-MAI:
ADDRESS:
PRODUCER
CUSTOMER ID #: 21650 Oxnard St., Suite 1900 Woodland Hills CA 91367 ACCOU-1 Phone: 818-703-8057 Fax: 818-703-0935 INSURER(S) AFFORDING COVERAGE NAIC # INSURFO Hartford Insurance Co. 29424 INSURER A: Account Control Technology Inc PO Box 8012 Canoga Park CA 91309 WSURER B: CNA Insurance Co. MSURER C: INSURER D INSURER E: INSURER F:

COVERAGES
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#### **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	MSR	W	POLICY NUMBER	POLICY EFF (MM/DDMYYY		LIMI	TS
		GENERAL LIABILITY	7	Г				EACH OCCURRENCE	\$ 2000000
	A	X COMMERCIAL GENERAL LIABILITY	١.		72SBAB02692	06/01/10	06/01/11	PREMISES (Ea occurrence)	s 300000
		CLAIMS NADE X OCCUR	1	l	1	1	i	MED EXP (Any one person)	\$ 10000
	- (		1		1	1		PERSONAL & ADV INJURY	\$ 200000
					1	1		GENERAL AGGREGATE	s 4000000
		GENTL AGGREGATE LIMIT APPLIES PER:	1 1		1	1		PRODUCTS - COMP/OP AGG	\$ 4000000
		X POLICY PRO LOC	1 1						s
	- 1	AUTOMOBILE LIABILITY	П		B0500000			COMBINED SINGLE LIMIT (Es accident)	\$1,000,000
	A	ANYAUTO	1 1	- 1	72SBAB02692	06/01/10	06/01/11	BODILY INJURY (Per person)	s
	-	ALL OWNED AUTOS		- 1		1		BODILY INJURY (Per accident)	\$
	2	SCHEDULED AUTOS  HIRED AUTOS						PROPERTY DAMAGE (Per accident)	s
	3	NON-OWNED AUTOS	- 1	- 1					s
	$\Gamma$	1	- 1	- 1			1		\$
	X	UMBRELLA LIAB OCCUR		7	72XHUYD2734	06/01/10	06/01/11	EACH OCCURRENCE	\$5,000,000
		EXCESS LIAB CLAIMS-MADE	- 1	-		1 1	[	AGGREGATE	\$5,000,000
		DEDUCTIBLE				1 1			s'
	X					11		1	\$
		ORKER'S COMPENSATION ID EMPLOYERS' LIABILITY	$\neg$	77	2WECZY3112	11/01/10	1/01/11	X WC STATU OTH-	
	AN	Y PROPRIETOR/PARTNER/EXECUTIVE	,,	-		1 1		EL EACH ACCIDENT	1,000,000
(Mandatory In NH)			<u>``</u>			1		ELL DISEASE - EA EMPLOYEE	1,000,000
	DE	es, describe under SCRIPTION OF OPERATIONS below						EL DISEASE - POLICY LIMIT	1,000,000
	E	60	1.	4	25189345	08/06/10 0	8/06/11	Limit	5,000,000
	Re	etro Date 6/19/04	-					Retention	\$25,000
-	RIPT	TION OF OPERATIONS / LOCATIONS / VEHICLE	E (AHe	ch AC	ORD 101 Additional Remarks Schedu	e if more space is	remaredit		

CRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, If more space is requiredy rtificate holder is included as an additional insured but only with spect to the operations of the named insured.

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

Ī	1F	IC/	٩T٤	= F	10	LD	EF	Ì

CANCELLATION

State of NH, Department of Revenue 109 Pleasant St. 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.

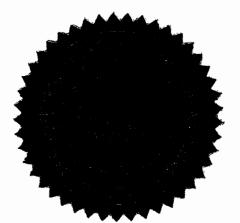
AUTHORIZED REPRESENTATIVE

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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 10<sup>th</sup> day of April, A.D. 2013

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, and

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.

John Beardmore

Cormissioner of Revenue

#### 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

DRA Initials / page

ACT: Account Technology, Inc. Date: 03/12/2014 Name: Dale J Van Dellen Title: Chairman DRA: State of New Mampshire, Department of Revenue Administration Authorized Signatory John Beurdmore **New Hampshire Attorney General:** Approved by Attorney General as to form, substance, and execution. 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. Deputy Secretary of State

EXECUTED by DRA and ACT, by their undersigned duly authorized representatives, all as of

the Amendment Effective Date.

### Schedule A

Penn Credit Corporation 916 S. 14<sup>th</sup> 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 41<sup>st</sup> 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

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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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>Chairman of the Board</u> 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 \_\_11<sup>th</sup> day of <u>March</u>, 2014, before me, the undersigned Notary Public, personally appeared <u>Nabil Kabbani</u>, 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:	



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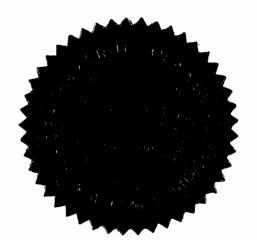
LIDA MANSPANAN
Commission # 1/2610\*
No.ary Public - Celifornia
Con Angeles County
Live Come, Expired 106 18, 2016

County of <u>los Angels</u> On <u>March II, 2014</u> before me, <u>Solution</u> personally appeared <u>Nab;</u>	J
On March 11, 2014 before me,	
	Godo Mansuryon Votary Public Here Insert Name and Title of the Officer
personally appeared	Rabbani Name(s) of Signer(s)
LIDA MANSURYAN Commission # 1926105 Notary Public - California Los Angeles County My Comm. Expires Feb 19, 2015	who proved to me on the basis of satisfactory evidence to be the person(e) whose name(e) is/are-subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(iee), and that by his/her/their signature(e) on the instrument the person(s); or the entity upon behalf of which the person(e) 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.
Place Notary Seal Above OPTIC	Signature: Styriature of Neta Public
	w, it may prove valuable to persons relying on the document nd reattachment of this form to another document.
	Number of Pages:
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Signer(s) Other Than Named Above: Capacity(ies) Claimed by Signer(s)	
Signer's Name	Signer's Name
☐ Corporate Officer — Title(s):	Corporate Officer — Title(s):
☐ Individual RIGHT THUMBPRI	NT   Individual   RIGHT THUMBPRINT
□ Partner — □ Limited □ General Top of thumb her	of Signer  □ Partner — □ Limited □ General   Top of thumb bere
☐ Attorney in Fact	☐ Attorney in Fact
☐ Trustee	□ Trustee
☐ Guardian or Conservator	☐ Guardian or Conservator
□ Other:	☐ Other:
Signer Is Representing:	Signer's Name: Corporate Officer — Title(s): Individual

# State of New Hampshire Bepartment 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 12<sup>th</sup> day of March, A.D. 2014

William M. Gardner Secretary of State



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 PHONE (A/C, No, Ext): (559) 432-0222 E-MAIL DiBuduo & DeFendis Insurance Brokers, LLC FAX (A/C, No): (559) 431-7941 P.O. Box 5479 Fresno, CA 93755-5479 ADDRESS: INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: Indian Harbor Insurance Company 36940 INSURED INSURER B INSURER C: Account Control Technology, Inc. P.O. Box 8012 INSURER D: Canoga Park, CA 91309-8012 INSURER E: INSURER F **REVISION NUMBER: CERTIFICATE NUMBER:** COVERAGES 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 POLICY EFF POLICY EXP ADDL SUBR INSR WVD TYPE OF INSURANCE POLICY NUMBER GENERAL LIABILITY EACH OCCURRENCE DAMAGE TO RENTED \$ \$ COMMERCIAL GENERAL LIABILITY PREMISES (Ea occurrence) MED EXP (Any one person) \$ CLAIMS-MADE OCCUR PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ GEN'L AGGREGATE LIMIT APPLIES PER: \$ POLICY COMBINED SINGLE LIMIT **AUTOMOBILE LIABILITY BODILY INJURY (Per person)** \$ ANY AUTO ALL OWNED AUTOS SCHEDULED \$ BODILY INJURY (Per accident) AUTOS NON-OWNED PROPERTY DAMAGE \$ HIRED AUTOS (Per accident) \$ UMBRELLA LIAB EACH OCCURRENCE OCCUR \$ EXCESS LIAB CLAIMS-MADE AGGREGATE \$ \$ DED RETENTION \$ WORKERS COMPENSATION WC STATU-TORY LIMITS AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? E.L. EACH ACCIDENT N/A E.L. DISEASE - EA EMPLOYEE \$ (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below E.L. DISEASE - POLICY LIMIT Prof. Liability MPP003825301 8/6/2013 8/6/2014 Each Claim/Aggregate 5,000,000 8/6/2013 8/6/2014 Retention 100,000 MPP003825301 Α DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required) **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN State of New Hampshire, Dept. of Revenue Admin. ACCORDANCE WITH THE POLICY PROVISIONS. 109 Pleassant St. PO Box 457 AUTHORIZED REPRESENTATIVE Concord, NH 03302-0457

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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	u of such endorsement(s).			
PRODUCER License # 0E(	02096	CONTACT NAME:		
DiBuduo & DeFendis Insu P.O. Box 5479	ırance Brokers, LLC	PHONE (A/C, No, Ext): (559) 432-0222	FAX (A/C, No): (559)	431-7941
Fresno, CA 93755-5479		E-MAIL ADDRESS:		
		INSURER(S) AFFORDING CO	VERAGE	NAIC#
		INSURER A: Great American Insuran	ce of New York	22136
INSURED		INSURER B: Great American Alliance	Insurance Company	26832
Account Co	ntrol Technology, Inc.	INSURER C:		
P.O. Box 80	<b>.</b>	INSURER D:		
Canoga Parl	k, CA 91309-8012	INSURER E :		
		INSURER F:		
COVERAGES	CERTIFICATE NUMBER:	REVIS	ION NUMBER:	
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	TANDING ANY REQUIREMENT, TERM OR COND			
	SSUED OR MAY PERTAIN, THE INSURANCE AFI ITIONS OF SUCH POLICIES. LIMITS SHOWN MAY H		KEIN IS SUBJECT TO ALL	IHE IERMS,
INSB	ADDITIONS OF SUCH POLICIES, LIMITS SHOWN MAT H	POLICY FEE   POLICY FXP		

LIMITS TYPE OF INSURANCE LTR INSR WVD POLICY NUMBER (MM/DD/YYYY) (MM/DD/YYYY) 1,000,000 GENERAL LIABILITY EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) 6/1/2013 6/1/2014 300,000 PAC339249700 COMMERCIAL GENERAL LIABILITY 10,000 CLAIMS-MADE X OCCUR MED EXP (Any one person) \$ **Excluded** PERSONAL & ADV INJURY \$ 2,000,000 **GENERAL AGGREGATE** \$ 2,000,000 PRODUCTS - COMP/OP AGG GEN'L AGGREGATE LIMIT APPLIES PER: \$ GLOthLimitDesc 1,000,000 \$ X POLICY COMBINED SINGLE LIMIT (Ea accident) **AUTOMOBILE LIABILITY** BODILY INJURY (Per person) \$ ANY AUTO ALL OWNED AUTOS **SCHEDULED BODILY INJURY (Per accident)** AUTOS NON-OWNED AUTOS PROPERTY DAMAGE (Per accident) \$ HIRED AUTOS \$ UMBRELLA LIAB 5.000.000 Х X OCCUR **EACH OCCURRENCE** \$ 6/1/2013 6/1/2014 5,000,000 В **EXCESS LIAB** CLAIMS-MADE UMB339249800 AGGREGATE \$ 10,000 DED X RETENTION\$ \$ WORKERS COMPENSATION WC STATU-TORY LIMITS AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? E.L. EACH ACCIDENT s E.L. DISEASE - EA EMPLOYEE \$ (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below E.L. DISEASE - POLICY LIMIT

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CERTIFICATE HOLDER CANCELLATION

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

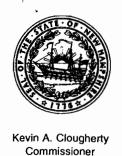
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# 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,

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. <u>Amendment Effective Date</u>: 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 DV

DRA Initials

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

ACT: Account Control Technology, Inc.	
By Daly Jan Delle Authorized Signatory	Date: 3-18-13
Name: Dale J Van Dellen	Title: Chairman of the Bour
<u>DRA</u> : State of New Hampshire, Department of Reven	ue Administration
By: Marized Signatory  Name: Marzaret 2 Fulton	Date: 4/4/13 Title: Ast Commercian
Name: margaret 2. Fulton	Title: Ast Commessioner
New Hampshire Attorney General:	
Approved by Attorney General as to form, substance	e and execution.
Senior Assistant Attorney General	Date: 4/4/13
New Hampshire Secretary of State:	
I hereby certify that the foregoing Amendment was ap Council of the State of New Hampshire at their meeting	
By:	- -



### 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 <u>6918 Owensmouth Avenue</u>, <u>Canoga Park</u>, <u>CA</u> on the <u>18th</u> day of <u>March</u>, <u>2013</u> at which a quorum was present and acting, it was voted that <u>Dale J. Van Dellen</u> 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 <u>State of New Hampshire</u>, <u>Department of Revenue Administration</u>, for <u>Out-of-State Debt Collection</u>. 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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>Chairman of the Board</u> of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,

ATTEST: James Gates

Title: Controller

(Corporate Seal)

On this <u>18<sup>th</sup></u> day of <u>March</u>, <u>2013</u>, before me, the undersigned Notary Public, personally appeared <u>James Gates</u>, 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:



State of California		1	
County of Los Angeles		_}	
0- 2 19 2013 hotors	J.J.	Hansuryan Motary Here Insertiglame and Title of the Officer  Sates	P.11
Date Delore	7 me, <u>~~~~~</u>	Here Insert@lame and Title of the Officer	1 COS1, E
personally appeared	Sames G	Name(s) of Signer(s)	
LIDA MANSURYAI Commission # 1926 Notary Public - Califo Los Angeles Coun My Comm. Expires Feb 1	stornia h	who proved to me on the basis evidence to be the person(s) whose subscribed to the within instrument and o me that he/she/they executed his/her/their authorized capacity(ies) his/her/their signature(s) on the interson(s), or the entity upon behalverson(s) acted, executed the instrumental certify under PENALTY OF PERJUMENT OF STATE AND	name(s) is/are d acknowledged the same in , and that by nstrument the f of which the nent.  JRY under the
	Р	paragraph is true and correct.	
	V	VITNESS my hand and official seal.	
	c	Signature:	
Place Notary Seal Above	— ОРТІОІ	Signature of Notary Pu	blic
	ot required by law,	it may prove valuable to persons relying on the reattachment of this form to another document	
Description of Attached Docu		eattaciment of this form to another documen	к.
Title or Type of Document:			
Document Date:		Number of Pages:	·
Signer(s) Other Than Named Above			
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:	er(s)		
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):	er(s)	_ ☐ Corporate Officer — Title(s):	
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):  Individual	er(s)  RIGHT THUMBPRINT OF SIGNER	☐ Corporate Officer — Title(s):	RIGHT THUMBPRINT
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):  Individual Partner — Limited  General	er(s)  RIGHT THUMBPRINT OF SIGNER	☐ Corporate Officer — Title(s): ☐ Individual ☐ Partner — ☐ Limited ☐ General	RIGHT THUMBPRINT
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):  Individual Partner — Limited General Attorney in Fact	er(s)  RIGHT THUMBPRINT OF SIGNER	☐ Corporate Officer — Title(s): ☐ Individual ☐ Partner — ☐ Limited ☐ General ☐ Attorney in Fact	RIGHT THUMBPRINT
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):  Individual Partner — Limited  General Attorney in Fact Trustee	er(s)  RIGHT THUMBPRINT OF SIGNER	☐ Corporate Officer — Title(s): ☐ Individual ☐ Partner — ☐ Limited ☐ General ☐ Attorney in Fact ☐ Trustee	RIGHT THUMBPRINT
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):  Individual Partner — Limited General Attorney in Fact Trustee Guardian or Conservator	er(s)  RIGHT THUMBPRINT OF SIGNER	☐ Corporate Officer — Title(s): ☐ Individual ☐ Partner — ☐ Limited ☐ General ☐ Attorney in Fact ☐ Trustee ☐ Guardian or Conservator	RIGHT THUMBPRINT
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):  Individual Partner — Limited  General Attorney in Fact Trustee	er(s)  RIGHT THUMBPRINT OF SIGNER	☐ Corporate Officer — Title(s): ☐ Individual ☐ Partner — ☐ Limited ☐ General ☐ Attorney in Fact ☐ Trustee	RIGHT THUMBPRINT
Signer(s) Other Than Named Above Capacity(ies) Claimed by Sign Signer's Name:  Corporate Officer — Title(s):  Individual Partner — Limited General Attorney in Fact Trustee Guardian or Conservator	er(s)  RIGHT THUMBPRINT OF SIGNER	☐ Corporate Officer — Title(s): ☐ Individual ☐ Partner — ☐ Limited ☐ General ☐ Attorney in Fact ☐ Trustee ☐ Guardian or Conservator	RIGHT THUMBPRINT



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

AS of 41

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

3/6/2012

State of Business.:

CA

Principal Office Address:

6918 OWENSMOUTH AVENUE

Fillicipal Office Address

CANOGA PARK CA 91303

Principal Mailing Address:

6918 Owensmouth Ave

Canoga Park CA 91303

Last Annual Report Filed Date:

2012

Last Annual Report Filed:

Registered Agent

Agent Name:

Concord Search & Retrieval, Inc.

10 Ferry Street 313 Concord NH 03301

Mailing Address:

Office 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.

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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.

REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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	cert	lficate holder in lieu of such endo	rsem	ent(s	3).						
1	opuc				59) 432-0222	CONT	ACT				
		luo & DeFendis Insurance Bro	kers	s, LL	C C	PHON	E (o. Ext):		FAX (A/C, No)	:	
1		se #0E02096				E-MAI ADOR	lo. Ext): 				
	-	Box 5479						OCON-01			
Fr	esne	o, CA 93755-5479				CUSIC			RDING COVERAGE		NAIC#
INS	URÉ	Account Control Techno	log	v Inc					e Company		NAIC #
	-,	6918 Owensmouth Aven	•	y, 1810	•			d modianc	- Company		<del>                                     </del>
		Canoga Park, CA 91303-				INSUR			***************************************		<del></del>
1		and garden, and a control				INSURER C:					
-						INSUR			***************************************		<del> </del>
						INSUR					
<u>_</u>						INSUR	ER F:		DEMONDAL NUMBER.		<u> </u>
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INSE LTR		TYPE OF INSURANCE	ADD	LISUBF	POLICY NUMBER		POLICY EFF (MM/DD/YYYY)	POLICY EXP (MIM/DD/YYYY)	UMI	s	
		INERAL LIABILITY							EACH OCCURRENCE	\$	1,000,00
A	X	COMMERCIAL GENERAL LIABILITY		1	51SBAAA8558		6/1/2012	6/1/2013	DAMAGE TO RENTED PREMISES (Ea occurrence)	5	300,000
1		CLAIMS-MADE X OCCUR		i			[ ]		MED EXP (Any one person)	\$	10,000
				Į					PERSONAL & ADV INJURY	\$	Excluded
				1					GENERAL AGGREGATE	\$	2,000,000
	GE	INL AGGREGATE LIMIT APPLIES PER:			[		1		PRODUCTS - COMP/OP AGG	s	2,000,000
	1	POLICY PRO-		1			!		NonOwned/Hired Auto	<u> </u>	1,000,000
├	+	TOMOBILE LIABILITY		+-		-			COMBINED SINGLE LIMIT	5	.,000,000
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	-	ANYAUTO	l						BODILY INJURY (Per person)	\$	
		ALL OWNED AUTOS		-					BODILY INJURY (Per accident)	\$	
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Α		EXCESS LIAB CLAIMS-MADE	ļ		51XHUYC9865		8/1 <i>[</i> 2012	6/1/2013	AGGREGATE	\$	3,000,000
		DEDUCTIBLE			•			ł		\$	
	X	<u>RETENTION</u> \$ 10,000			- 110				WC STATILE OTH	\$	
		RKERS COMPENSATION DEMPLOYERS' LIABILITY Y/N					· i		WC STATU- TORY LIMITS ER		
	W	PROPRIETOR/PARTNER/EXECUTIVE	N/A		-		1	ļ	EL. EACH ACCIDENT	\$	
	(Ma	ndatory in NH)					- 1	ļ	E.L. DISEASE - EA EMPLOYEE	\$	
	DES	es, describe under SCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LIMIT	\$	
				Ļ							
DES	RIPT	ION OF OPERATIONS / LOCATIONS / VEHICL	.es (#	Attach A	ACORD 181, Additional Remarks S	chedule,	if more space is r	required)			
CE	7715	SCATE HOLDER				CANO	ELLATION				
<u>uel</u>	CIT	State of New Hampshire, De Revenue Administration	partn	nent (	of	. SHO	ULD ANY OF T	DATE THE	SCRIBED POLICIES BE CA REOF, NOTICE WILL B Y PROVISIONS.		
		109 Pleasant Street			·	AUTHOR	IZED REPRESEN	TATNE			
		Concord, NH 03302-0457					2	·> _		$\leq$	$\rightarrow$
		1				-					
							@ 1988-2	2009 ACOR	CORPORATION. All	ights r	eserved.



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

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ı	Α	X	COMMERCIAL GENER	RAL LIABILITY	1		51SBAAA8558	6/1/2012	6/1/2013	PREMISES (Ea occurrence)	\$	300,00
١			CLAIMS-MADE	X DCCUR		1				MED EXP (Any one person)	\$	10,00
l					1	1				PERSONAL & ADV INJURY	\$	Exclude
l						ĺ		1		GENERAL AGGREGATE	\$	2,000,00
		Œ	NL AGGREGATE LIMIT	APPLIES PER:					-	PRODUCTS - COMP/OP AGG	\$	2,000,00
Į		X	POLICY PRO-	Loc						NonOwned/Hired Auto	\$	1,000,00
		AU.	TOHOBILE LIABILITY							COMBINED SINGLE LIMIT (Es accident)	\$	
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			ALL OWNED AUTOS				·			BOOILY INJURY (Per accident)	S	
			SCHEDULED AUTOS HIRED AUTOS							PROPERTY DAMAGE (Per socident)	\$	
l			NON-OWNED AUTOS		1						\$	
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ľ		X	UMBRELLA LIAB	X OCCUR						EACH OCCURRENCE	\$	5,000,000
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		X	RETENTION \$	10,000		1					\$	
Γ			RIKERS COMPENSATION							WC STATU- OTH-		
l	- }	ANY	PROPRIETOR/PARTNE	REXECUTIVE	l						\$	
	ŀ	OFF (Mai	TICER/MEMBER EXCLUD Indatory in NH)	DED7.	N/A					E.L. DISEASE - EA EMPLOYEE	<b>s</b> ′	
L		If ye	s, describe under ICRIPTION OF OPERAT	IONS below						E.L. DISEASE - POLICY LIMIT	\$	
ſ												
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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

~~~	 	 		
			LDER	

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



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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ı	DDUCER			59) 432-0222	CONTA NAME:	CT					
	Buduo & DeFendis Insurance Bro	kers	, LL	C	PHONE FAX (A/C, No.):						
	ense #0E02096				(AJC, No. Extk (AJC, No): E-MAIL ADDRESS;						
	D. Box 5479				PRODU	CER MER ID #: ACC	OCON-01				
Fr	esno, CA 93755-5479				JUNIO			RDING COVERAGE		NAIC #	
INS	URED Account Control Techno	ology	, Inc	<u> </u>	INSURE			urance Company			
ı	6918 Owensmouth Aver	เนย	-		INSURE						
ĺ	Canoga Park, CA 91303-	•			INSURE					i — —	
l					INSURER D:						
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CC	VERAGES CEI	RTIFIC	CAT	E NUMBER:				REVISION NUMBER:			
10	HIS IS TO CERTIFY THAT THE POLICIE NDICATED. NOTWITHSTANDING ANY R ERTIFICATE MAY BE ISSUED OR MAY XCLUSIONS AND CONDITIONS OF SUCH	EQUIP PERT POLIC	REME AIN, CIES.	INT, TERM OR CONDITION THE INSURANCE AFFORD LIMITS SHOWN MAY HAVE	OF AN	Y CONTRACT THE POLICIE REDUCED BY	OR OTHER 9 DESCRIBE PAID CLAIMS	DOCUMENT WITH RESPE D HEREIN IS SUBJECT T	CT TO	WHICH THIS	
INS LTR	TYPE OF INSURANCE	INSR	SUBR WYD	POLICY NUMBER		(MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	Fifnu	13		
	GENERAL LIABILITY							EACH OCCURRENCE	\$		
	COMMERCIAL GENERAL LIABILITY	1						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$		
İ	CLAIMS-MADE OCCUR	ĺ	l					MED EXP (Any one person)	\$		
								PERSONAL & ADV INJURY	\$		
		.[						GENERAL AGGREGATE	\$		
	GEN'L AGGREGATE LIMIT APPLIES PER:							PRODUCTS - COMP/OP AGG	\$		
	POLICY PRO- JECT LOC								\$		
	AUYOMOBILE LIABILITY							COMBINED SINGLE LIMIT (Ea accident)	\$		
	ANY AUTO			ĺ				BODILY INJURY (Per person)	\$		
	ALL OWNED AUTOS				- 1			BODILY INJURY (Per accident)	\$		
	SCHEDULED AUTOS HIRED AUTOS				J			PROPERTY DAMAGE (Per accident)	\$		
	NON-OWNED AUTOS								\$		
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	EXCESS LIAB CLAIMS-MADE							AGGREGATE	\$		
	DEDUCTIBLE	1							\$		
	RETENTION \$								\$		
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Ι.						WC STATU- OTH-			
	ANY PROPRIETOR/PARTNER/EXECUTIVE	NIA						E.L. EACH ACCIDENT	\$		
	OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A						E.L. DISEASE - EA EMPLOYEE	\$		
	if yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LIMIT	\$		
Α	Professional Liability			MPP003825300		8/6/2012	8/6/2013	Each Claim/Aggregate		\$5,000,000	
Α				MPP003825300		8/6/2012	8/6/2013	Retention		\$100,000	
DES	CRUPTION OF OPERATIONS / LOCATIONS / VEHIC	LES (A	ttach /	ACORD 101, Additional Remarks S	chedule,	If more space is o	(benluper				
CE	RTIFICATE HOLDER				CANC	ELLATION					
State of New Hampshire, Dept. of Revenue Admin. 109 Pleassant St.				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.							
	PO Box 457				AUTHOR	IZED REPRESEN	TATIVE		_		
	Concord. NH 03302-0457					200					



DATE (MM/DDYYYY) 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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С	ert <u>ificate holder in lieu of such endo</u>	rsem	ent(s	)						
Pete 216	DUCER er C. Foy & Associates Insurance Se 50 Oxnard St. le 1900	rvice	s Inc.		PHONI (A/C, N E-MAIL	o, Ext): (818)	703-8057	FAX (A/C,	<sub>No):</sub> (818)	703-0935
	odland Hills, CA 91367				ADOR	33;				_
								RDING COVERAGE		NAIC #
					INSURER A: Hartford Fire Insurance Co.					19682
INS	JRED			•	INSUR	ERB:				
	Account Control Technolog	ıy, İn	c.		INSURER C:					
	6918 Owensmouth Ave.				INSUR					
	Canoga Park, CA 91303				INSUR	ERE:				
				<u></u>	INSUR	ER F :				
				E NUMBER:				<b>REVISION NUMBER</b>		
C	HIS IS TO CERTIFY THAT THE POLICI IDICATED. NOTWITHSTANDING ANY I ERTIFICATE MAY BE ISSUED OR MAY KCLUSIONS AND CONDITIONS OF SUCH	REQU PER POLI	IIREM RTAIN, ICIES.	ENT, TERM OR CONDITIO , THE INSURANCE AFFOR LIMITS SHOWN MAY HAVE	N OF A	ANY CONTRA Y THE POLIC REDUCED BY	CT OR OTHER IES DESCRIB PAID CLAIMS	R DOCUMENT WITH RE BED HEREIN IS SUBJEC	SPECT TO	WHICH THIS
NSR LTR	TYPE OF INSURANCE	ADDI	SUBR	POLICY NUMBER		POLICY EFF	POLICY EXP (MM/DD/YYYY)	L	JMITS	
	GENERAL LIABILITY	1						EACH OCCURRENCE	\$	
	COMMERCIAL GENERAL LIABILITY							DAMAGE TO RENTED PREMISES (Ea occurrence)		
	CLAIMS-MADE OCCUR							MED EXP (Any one person)	<del>'                                    </del>	
								PERSONAL & ADV INJURY		
								GENERAL AGGREGATE	<u> </u>	
	GEN'L AGGREGATE LIMIT APPLIES PER:							PRODUCTS - COMP/OP AC	_	
	PRO-							THOUGHT COMPTOR AC	\$	
	AUTOMOBILE LIABILITY	1						COMBINED SINGLE LIMIT (Ea accident)	2	
	ANY AUTO							BODILY INJURY (Per persor		
	ALL OWNED SCHEDULED AUTOS							BODILY INJURY (Per accide	ent) \$	
	HIRED AUTOS NON-OWNED AUTOS				•			PROPERTY DAMAGE (Per accident)	\$	
								(F 6) according	\$	
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	EXCESS LIAB CLAIMS-MADE							AGGREGATE	s	
	DED RETENTION \$	1							s	
	WORKERS COMPENSATION								TH-	
A	AND EMPLOYERS' LIABILITY  ANY PROPRIETOR/PARTNER/EXECUTIVE  OFFICER/MEMBER EXCLUDED?			72WBC2X9414		11/1/2012	11/1/2013	E.L. EACH ACCIDENT	s	1,000,000
	OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A	1					E.L. DISEASE - EA EMPLOY		1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						l	E.L. DISEASE - POLICY LIM	_	1,000,000
	RIPTION OF OPERATIONS / LOCATIONS / VEHIC DENCE OF INSURANCE ONLY**	LES (	Attach A	ACORD 101, Additional Remarks \$	schedule,	if more space is	required)			
	ICABLE STATES: TX, WA, OH, FL, MN	1								
ER	TIFICATE HOLDER				CANC	ELLATION				
	EVIDENCE OF INSURANCE				THE	EXPIRATION	DATE THE	ESCRIBED POLICIES BE EREOF, NOTICE WILL Y PROVISIONS.		
				I		IZED REPRESEN	_			
					88	ari Wa	ctas			

ACCOCON-01

**ADUHE** 

ACORD

### 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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C	ertificate holder in lieu of such endor	seme	ent(s	).							
PRO	DDUCER				CONTA NAME:						
	er C. Foy & Associates Insurance Sei 50 Oxnard St.	vices	s Inc.	•	PHONE (A/C, N	o, Ext): (818) 7	703-8057	FAX (A/C, No	(818)	703-0935	
Sui	te 1900				E-MAIL ADDRE						
Wo	odland Hills, CA 91367				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		SURER(S) AFFO	RDING COVERAGE		NAIC #	
					INSURE		d Fire Insu			19682	
INS	JRED				INSURER B:						
					INSURER C:						
	Account Control Technolog	y, Inc	c.							_	
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	COMMERCIAL GENERAL LIABILITY			-				DAMAGE TO RENTED PREMISES (Ea occurrence)	s		
	CLAIMS-MADE OCCUR							MED EXP (Any one person)	\$		
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	OFFICER/MEMBER EXCLUDED? (Mandatory in NH)							E.L. DISEASE - EA EMPLOYEE	s	1,000,000	
	If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LIMIT	s	1,000,000	
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## State of New Hampshire Bepartment 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

William M. Gardner Secretary of State





# State of New Hampshire SQNA Department of Revenue Administration 455

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

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

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

Levi Class 100

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

[SIGNATURE PAGE FOLLOWS]

First Amendment of Collection Agreement	<i>D</i> .0		Page 1 of 2
Initial all pages (except signature page): A	CT Initials	DRA Initials KAC	

EXECUTED by DRA and ACT, by their undersign the Amendment Effective Date.	ed duly authorized representatives, all as of
ACT: Account Control Technology, Inc.  By: Authorized Signatory  Name: Dale J. VanDellen  Title: Chairman of the Board	May 7, 2012  Date
<u>DRA</u> : State of New Hampshire, Department of Rev	venue Administration
By: Xeun a. Claushedy  Name: Herio A. Clevshedy	
Title: Commissione	
New Hampshire Attorney General:	·
Approved by Attorney General as to form, su	bstance, and execution.
By: MIK. Brun	6/2/12
Senior Assistant Attorney General	Date
New Hampshire Secretary of State:	
I hereby certify that the foregoing Amendmen Executive Council of the State of New Hamps	
Bv:	
By: Deputy Secretary of State	

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		1.2 State Agency Address	
State of NH, Dept of Revenue Admin	stration	109 Pleasant St, PO Box 457, Co	oncord, NH 03302-0457
1.3 Contractor Name		1.4 Contractor Address	
Account Control Technology, Inc.	·	6918 Owensmouth Ave, Canog	ga Park, CA 91303
1.5 Contractor Phone 1.6 Number	Account Number	1.7 Completion Date	1.8 Price Limitation
1-866-496-5880 N/A	(see Exhibit B)	1 year from G&C approval	See Exhibit B
1.9 Contracting Officer for State Agen	су	1.10 State Agency Telephone Nu	ımber
Margaret L. Fulton , Assistant Commis	sioner	603-271-1302	
.11 Contractor Signature	<del> </del>	1.12 Name and Title of Contract	tor Signatory
Dale Van Delle		Dale J VanDellen, СЕо	
13 Acknowledgement: State of Calif	County of	s Angeles	
to be the person whose name is sidicated in block 1.12.	lersigned officer, personall gned in block 1.11, and ac	y appeared the person identified in	
13.1 Signature of Notary Public or Jus		S. WRIGHT Commission # 1881754 Notary Public - California Los Angeles County My Comm. Expires Apr 2, 2014	
3.2 Name and Title of Notary or Justi	·····		,
S. Uhght-x1070	my Public		
4 State Agency Signature		1.15 Name and Title of State Age	ncy Signatory
Juin a Clayfuf		KEVIN A. CLOUGHER	TY, CommissioNER
Approval by the N.H. Department o	f Administration, Division	of Personnel (if applicable)	
В <b>у</b> :	I	Director, On:	
Approval by the Attorney General (I	Form, Substance and Execu	ution)	
By: Karly Selling		On: 2/25/11	
Approval by the Governor and Execu	itive Council	00000000000000000000000000000000000000	ATE MAR 3 0 2011
By: ( Y)	, DEPUTY <sub>s</sub>	SECRETARY OF ST	Alt

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- 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.
- i.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement hose liquidated amounts required or permitted by N.H. RSA 0.7 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 aws of the State of New Hampshire, and is binding upon and nures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement to 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.





Kevin A. Clougherty Commissioner

### Department of Revenue Administration

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



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.

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

Penn Credit Corporation 916 S. 14<sup>th</sup> 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

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#### 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.

#### 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.

Page 2 of 6
2011-121 Account Control Technology, Inc.
Initial and date all pages:
Initials Date 2-7-1

#### 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.

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#### 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 Date 2-7-11

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 Date 2-7-11

- 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 FIP 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.





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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>Chairman</u> 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

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(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.

Signature of Notary Public

(Notary Seal)







#### CERTIFICATE OF LIABILITY INSURANCE

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(les) 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 fleu of such endorsement(s). CONTACT NAME: (559) 432-0222 DiBuduo & DeFendis Insurance Brokers, LLC License #0E02096 P.O. Box 5479 CUSTOMER ID # ACCOCON-01 Fresno, CA 93755-5479 INSURER(S) AFFORDING COVERAGE NAIC # NSURED Account Control Technology, Inc. MSURER A: Hartford Insurance Company 6918 Owensmouth Avenue INSURER B: Canoga Park, CA 91303-MSURER C: MSURER D : HSURER E: msurer 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. NSR WYD POLICY EFF POLICY EXP TYPE OF INSURANCE POLICY NUMBER GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) 6/1/2013 6/1/2012 Α COMMERCIAL GENERAL LIABILITY 51SBAAA8558 300,000 CLAIMS-MADE | X | OCCUR 10.000 MED EXP (Any one person) Excluded PERSONAL & ADV INJURY 2,000,000 GENERAL AGGREGATE 2,000,000 GEN'L AGGREGATE LIMIT APPLIES PER PRODUCTS - COMPVOP AGG X POUCY NonOwned/Hired Auto 1,000,000 AUTOMOBILE LIABILITY COMBINED SINGLE LIMIT (Es socident) ANY AUTO BODILY INJURY (Per person) ALL OWNED AUTOS BODEY INJURY (Per accident) SCHEDULED AUTOS PROPERTY DAMAGE HIRFD AUTOS (Per accident) NON-OWNED AUTOS \$ UMBRELLA LIAB 5,000,000 OCCUR EACH OCCURRENCE EXCESS LIAB 5,000,000 CLAIMS-MADE AGGREGATE 6/1/2012 6/1/2013 51XHUYC9865 DEDUCTIBLE 2

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ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?

If yes, describe under DESCRIPTION OF OPERATIONS below

State of New Hampshire, Department of

Revenue Administration 109 Pleasant Street Concord, NH 03302-0457

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#### 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/DO/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(les) 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). CONTACT NAME: PRODUCER PHONE (AC. No. Ext): (818) 703-8057 E-MAIL ADDRESS: Peter C. Foy & Associates insurance Services Inc. 21650 Oxnard St. FAX (A/C, No): (818) 703-0935 Suite 1900 Woodland Hills, CA 91367 INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: Hartford Insurance Co. 38288 **WSURFD** INSURER B: INSURER C: **Account Control Technology Inc** PO Box 8012 INSURER D : Canoga Park, CA 91309 INSURER E : NSURER F: **COVERAGES REVISION NUMBER: CERTIFICATE 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. POLICY EFF POLICY EXP ADOL SUBA TYPE OF INSURANCE LIMITS INSR WVD **POLICY NUMBER** GENERAL LIABILITY **EACH OCCURRENCE** DAMAGE TO RENTED PREMISES (Ea occurrence) COMMERCIAL GENERAL LIABILITY \$ CLAIMS-MADE OCCUR MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE \$ GEN'L AGGREGATE LIMIT APPLIES PER: PRODUCTS - COMPJOP AGG \$ POUCY PRO-\$ COMBINED SINGLE LIMIT (Ex accident) AUTOMOBILE LIABILITY BODILY INJURY (Per person) ANY AUTO SCHEDULED AUTOS NON-OWNED AUTOS ALL OWNED AUTOS BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ HIRED AUTOS \$ UMBRELLA LIAB FACH OCCURRENCE \$ OCCUR **EXCESS LIAB** CLAIMS-MADE AGGREGATE DED RETENTION \$ WORKERS COMPENSATION X WC STATU-TORY LIMITS AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) 72WBCZX9414 11/1/2011 11/1/2012 1,000,000 E.L. EACH ACCIDENT N/A 1,000,000 E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below 1,000,000 E.L. DISEASE - POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required) **CERTIFICATE HOLDER** 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. State of New Hampshire Department of Revenue 109 Pleasant Street AUTHORIZED REPRESENTATIVE P.O. Box 457 Concord, NH 03302-0457

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

THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

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 7<sup>th</sup> 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 <u>Dale J. Van Dellen</u> is duly qualified and acting as <u>CEO/President</u> of the Corporation and that said vote has not be repealed, rescinded or amended.

A true copy of the record,		
· · ·	ATTEST:	U/Una
	Name: Howard Go	ldman
	Title: CFO	
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(Corporate Seal)		
sthe is the person whose nam	d Goldman to me, through satisfactory is signed on the foregoin signed it voluntarily for its	, duly designated by the evidence of identification, that



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	the terms and conditions of the p				endo	orsement.	A statement	on th	is certificate does n	ot co	nfer right	s to the
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- 1	Woodland Hills CA 91	367		•	PI	RODUCER USTOMER ID I	ACCOU-	-1				
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upTion OF OPERATIONS/LOCATIONS/VEHICLES (Attach ACORD 101, Additional Remerks Schedule, If more space is required) tifficate holder is included as an additional insured but only with pect to the operations of the named insured.

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

FICATE	HOL	DER
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CANCELLATION

State of NH, Department of Revenue 109 Pleasant St. 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

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Canoga Park, CA 91303				INSU	RER B:				
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TOTAL OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required

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

<b>ACORD</b>	•

#### CERTIFICATE OF LIABILITY INSURANCE

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DATE (MANDOMYYY)

01/19/11

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		certificate holder in lieu of such end				Discillett. A st	iatement on t	ins centificate does not o	orner rigines to the	
		ODUCER				CONTACT				
		Peter C. Foy & Associ	ate	S	T I	NAME: PHONE		FAX		_
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NS LT	G	TYPE OF INSURANCE  TYPE OF INSURANCE  ENERAL LIABILITY  COMMERCIAL GENERAL LIABILITY  CLAIMS-MADE X OCCUR  ENL AGGREGATE LIMIT APPLIES PER  POLICY PRO TOMOBILE LIABILITY  ANY AUTO	S. LIM	a en	POLICY NUMBER 72SBABO2692	PAID CLAMS.  POUCY EFF (MWDDNYYY)  06/01/10	POLICY EXP (MMADDAYYY) 06/01/11	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMPADP AGG COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person)	\$ 2000000 \$ 300000 \$ 10000 \$ 2000000 \$ 4000000 \$ 4000000 \$ \$ 1,000,000	
NS LT	G	TYPE OF INSURANCE  TYPE OF INSURANCE  ENERAL LIABILITY  COMMERCIAL GENERAL LIABILITY  CLAIMS-MADE X OCCUR  ENT. AGGREGATE LIMIT APPLIES PER  POLICY PRO POLICY PEOT LOC  ITOMOBILE LIABILITY  ANY AUTO  ALL OWNED AUTOS  SCHEDULED AUTOS	S. LIM	a en	POLICY NUMBER 72SBABO2692	PAID CLAMS.  POIDCY EFF (MWDDNYYY)  06/01/10	POLICY EXP (MMADDAYYY) 06/01/11	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMPADP AGG COMBINED SINGLE LIMIT (Ea accident) BOOILY INJURY (Per person) BOOILY INJURY (Per accident) PROPERTY DAMAGE	\$ 2000000 \$ 300000 \$ 10000 \$ 2000000 \$ 4000000 \$ 4000000 \$ \$ 1,000,000 \$	
NS LT	G X	TYPE OF INSURANCE  TYPE OF INSURANCE  ENERAL LIABILITY  COMMERCIAL GENERAL LIABILITY  CLAIMS MADE X OCCUR  ENL AGGREGATE LIMIT APPLIES PER  POLICY PRO POLICY PET LOC  ITOMOBILE LIABILITY  ANY AUTO  ALL OWNED AUTOS  SCHEDULED AUTOS  HIRED AUTOS	S. LIM	a en	POLICY NUMBER 72SBABO2692	PAID CLAMS.  POIDCY EFF (MWDDNYYY)  06/01/10	POLICY EXP (MMADDAYYY) 06/01/11	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMPADP AGG COMBINED SINGLE LIMIT (Ea accident) BOOILY INJURY (Per person) BOOILY INJURY (Per accident) PROPERTY DAMAGE	\$ 2000000 \$ 300000 \$ 10000 \$ 2000000 \$ 4000000 \$ 4000000 \$ 1,000,000 \$ \$	
A	G X	TYPE OF INSURANCE  TYPE OF INSURANCE  ENERAL LIABILITY  COMMERCIAL GENERAL LIABILITY  CLAIMS MADE X OCCUR  ENL AGGREGATE LIMIT APPLIES PER  POLICY PRO POLICY PET LOC  ITOMOBILE LIABILITY  ANY AUTO  ALL OWNED AUTOS  SCHEDULED AUTOS  HIRED AUTOS	S. LIM	TS S	POLICY NUMBER 72SBABO2692	PAID CLAMS.  POUCY EFF (MWDDNYYY)  06/01/10	POLICY EXP (MMADDAYYY) 06/01/11	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMPADP AGG COMBINED SINGLE LIMIT (Ea accident) BOOILY INJURY (Per person) BOOILY INJURY (Per accident) PROPERTY DAMAGE	\$ 2000000 \$ 300000 \$ 10000 \$ 2000000 \$ 4000000 \$ 4000000 \$ \$ 1,000,000 \$ \$ \$ \$	
A	GA X	TYPE OF INSURANCE  TYPE OF INSURANCE  ENERAL LIABILITY  COMMERCIAL GENERAL LIABILITY  CLAIMS-MADE X OCCUR  ENL AGGREGATE LIMIT APPLIES PER  POLICY PRO PRO TOMOBILE LIABILITY  ANY AUTO  ALL OWNED AUTOS  HOREO AUTOS  HON-OWNED AUTOS	S. LIM	TS S	POLICY NUMBER 72SBABO2692 72SBABO2692	PAID CLAMS.  POUCY EFF (MWDDNYYY)  06/01/10	POLICY EXP (MM/DD/YYY) 06/01/11	EACH OCCURRENCE DWANGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMPADP AGG COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	\$ 2000000 \$ 300000 \$ 10000 \$ 2000000 \$ 4000000 \$ 4000000 \$ \$ 1,000,000 \$ \$ \$ \$ \$	

Retro Date 6/19/04 R

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

425189345

72WECZY3112

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

n	FI	CA	TE	но	LD	E	1

E40

X RETENTION S
WORKERS COMPENSATION
AND EMPLOYERS' LIABILITY

ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICERALEMBER EXCLUDED? (Mandatory in NH)

ff yes, describe under DESCRIPTION OF OPERATIONS below

CANCELLATION

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

10,000

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

X WC STATU-

Limit

EL EACH ACCIDENT

Retention

EL DISEASE - EA EMPLOYEE

ELL DISEASE - POLICY LIMIT

\$1,000,000

\$1,000,000

5,000,000

\$25,000

AUTHORIZED REPRESENTATIVE

11/01/10

08/06/10

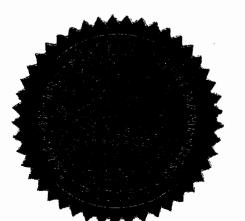
11/01/11

08/06/11

### State of New Hampshire Bepartment 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 10<sup>th</sup> day of April, A.D. 2013

William M. Gardner Secretary of State . ,