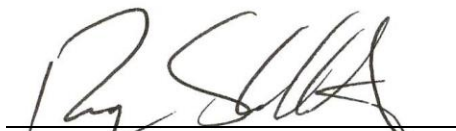


CERTIFICATE OF ATTESTATION

THIS CERTIFIES THAT

Sipi Asset Recovery

Has successfully attested, to the satisfaction of
Carosh Compliance Solutions, LLC,
To all the requirements and regulations under the
Health Insurance Portability and Accountability Act of 1996, as amended
This 18th day of September, 2018


Roger M. Shindell
President and CEO

