

CERTIFICATE OF ATTESTATION

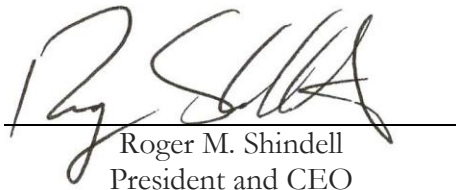
THIS CERTIFIES THAT

Sipi Asset Recovery

Has successfully attested, to the satisfaction of Carosh Compliance Solutions, LLC,
to meeting its obligations under the Payment Card Industry Data Security
Standard (PCI-DSS) requirements and Security Assessment procedure

(SAQ D for Service Providers, Rev. 1.1)

This 1st day of November, 2018


Roger M. Shindell
President and CEO

