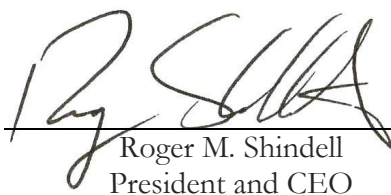


# CERTIFICATE OF ATTESTATION

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 12<sup>th</sup> day of May, 2020

  
Roger M. Shindell  
President and CEO

