

**IN THE UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

-----X
 In re Chapter 13
 CRISPIAN J. ATKINS and Case No. 8:23-bk-01252-RCT
 STEPHANIE R. ATKINS,
 Debtor(s).
 -----X
 BACK OFFICE STAFFING SOLUTIONS, LLC

Plaintiff,
 Adv. Pro. No. _____
 -against-

CRISPIAN J. ATKINS and
 STEPHANIE R. ATKINS aka
 STEPHANIE MILLER-ATKINS,
 Defendants.
 -----X

VERIFIED COMPLAINT TO DETERMINE NON-DISCHARGEABILITY OF DEBT

Plaintiff Back Office Staffing Solutions, LLC (“BOSS” or “Plaintiff”), by and through its undersigned counsel, hereby files this Verified Complaint to Determine Non-Dischargeability of Debt (the “Complaint”) against the debtors, Crispian J. Atkins (“Crispian”) and Stephanie R. Atkins aka Stephanie Miller Atkins (“Stephanie” and collectively with Crispian, the “Defendants”), and in support thereof, states as follows:

PRELIMINARY STATEMENT AND INTRODUCTION

1. BOSS is a victim of the Defendants’ fraud. As will be demonstrated, each of the Defendants made numerous false statements and engaged in numerous fraudulent actions which induced BOSS to make payments of over \$700,000 to the Defendants and others to bank accounts identified by Crispian (and taxing authorities) on account of alleged payroll. The fraudulent

scheme concocted by the Defendants was elaborate. Plaintiff only recently learned in late September that the Defendants had filed a bankruptcy case and filed schedules without referencing Plaintiff as a creditor. As demonstrated already in this Court, Defendants' failure to identify creditors on their schedules and commit fraud was not an isolated situation as another creditor called Frank Recruitment Group, Inc., unaffiliated with BOSS, also filed a complaint in this Court seeking a non-dischargeability finding on account of their losses of almost \$400,000 together with additional unpaid fees. See Adv. Pro. No. 23-00077. As such, the actions complained of here are merely the latest example of the Defendants' pattern of false statements and fraudulent conduct. The Plaintiff hopes to locate where its funds have been secreted by the Defendants, but in the meantime, Plaintiff seeks relief from this Court making clear that its losses of over \$700,000, which were incurred due to the Defendants' false statements and fraudulent conduct, be deemed nondischargeable.

JURISDICTION AND VENUE

2. The Court has jurisdiction over the subject matter of this Complaint and resulting adversary proceeding (this "Adversary Proceeding") pursuant to 28 U.S.C. §§ 1334(b) and 157(b)(1).

3. This Adversary Proceeding constitutes a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(I) and (J).

4. This Adversary Proceeding has been brought in accordance with Rules 4007 and 7001(6) and (9) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

5. Venue for this Adversary Proceeding is proper in this judicial district pursuant to 28 U.S.C. §§ 1408 and 1409.

6. The statutory predicates for this Adversary Proceeding are (i) Bankruptcy Code sections 105(a), 523(a)(2), 523(a)(4) and 523(a)(6), (ii) 28 U.S.C. §§ 2201(a) and 2202, and (iii) Bankruptcy Rules 4007 and 7001.

THE PARTIES

7. Plaintiff is a limited liability company organized and existing under the laws of the State of New Jersey with places of business at, among other places, 87 Madison Street, #433, Park Ridge, NJ 07656 and with a virtual mailing address at 9450 SW Gemini Drive, PMB 42353, Beaverton, Oregon 97009-7105.

8. Defendant Crispian is an adult citizen of the State of Florida who, upon information and belief, resides at 1209 Jolley Court, Valrico, Florida 33594. According to the bankruptcy petition commencing the bankruptcy case, Defendant Crispian Atkins is also known as C.J. Atkins, Cris Atkins, Cris J. Atkins, Cris Jamal Atkins, Crispian J. Atkins, Crispian T. Atkins, and Jamal Atkins. In seeking relief against Crispian, Plaintiff seeks nondischargeability against Defendant Crispian, including all of his aliases.

9. Defendant Stephanie is an adult citizen of the State of Florida who, upon information and belief, resides at 1209 Jolley Court, Valrico, Florida 33594. Aside from Stephanie R. Atkins and Stephanie Miller-Atkins, as set forth in the caption, according to the bankruptcy petition commencing the bankruptcy case, Stephanie is also known as Renee Atkins. In seeking relief against Stephanie, Plaintiff seeks nondischargeability against Defendant Stephanie, including all of her aliases.

BACKGROUND FACTS AND GENERAL ALLEGATIONS

10. BOSS is a limited liability company that has developed an expertise in providing the following back office support services to staffing and related companies: employer and/or agent of record, payroll, invoicing, collecting, funding and employment compliance services.

Of particular note, one of the main attractions for BOSS's clients is BOSS's expertise and willingness to be an employer of record for contractors hired by their clients. For these various services, BOSS charges a fee that is quoted as a percentage of gross wages paid.

11. Prior to the Petition Date, Crispian engaged in an unsolicited communication to BOSS, representing to BOSS that it had located BOSS's contact information via a Google search. Crispian's first communication with BOSS occurred in January 2023 with Amanda Polkey, one of BOSS's salespeople. Thereafter, the Defendants each had numerous communications over the phone and by email with numerous BOSS employees, including but not limited to Neil Lebovits, Bob Mahan, Mary Hutchins, and Amanda Polsky. Crispian represented to BOSS that he was the principal of a staffing company called Advanced Technology Solutions of Florida LLC ("ATS"). During his initial communication and repeatedly thereafter, Crispian represented that one of his clients was a large Indian company called Wipro Limited ("Wipro") and that Wipro required staff to augment a project for its client, Citibank. Crispian indicated to BOSS that he and his wife Stephanie, as well as six other individuals named (i) Grace Almonte, (ii) Willie Beard, (iii) Henry Bell, (iv) Tremayne Eddings, (v) Franklin Revels, and (vi) Derrick Stephenson (the foregoing, together with the Defendants, collectively the "Designated Individuals") were associated with ATS and would be providing services to Wipro. Crispian indicated that he desired the services of BOSS to be the employer of record. BOSS conducted Dun & Bradstreet searches on ATS and Wipro and decided that this would be a sound business opportunity. Crispian and BOSS then proceeded to document the business relationship as BOSS always does with its business clients.

12. The contractual arrangement and payment structure for this business relationship was as follows:

- First, Crispian provided BOSS with a copy of a signed Master Staffing Agency Agreement dated February 1, 2023 between ATS and Wipro Limited (the

“Wipro-ATS Contract”), which purports to state that ATS has expertise in manpower services that it would provide to Wipro in accordance with Statement of Work and/or Work Order documents. On the face of the document, the Wipro-ATS Contract was signed by Crispian Atkins on behalf of ATS and appears to be signed by Santosh Dakshina Murthy of Wipro Limited. BOSS relied on this signed contract to confirm Crispian’s repeated oral and email representations of his relationship with Wipro, a large company with financial wherewithal. A copy of the Wipro-ATS Contract is attached to this Complaint as **Exhibit “A”**.

- Second, on February 13, 2023, BOSS and ATS entered into a Partner Services Agreement that was signed by Neil Lebovits, the CEO of BOSS and Crispian on behalf of ATS, together with a Client Services Addendum signed on February 20, 2023 (collectively, the “BOSS-ATS Contract”). A copy of the BOSS-ATS Contract is annexed as **Exhibit “B”**. According to the BOSS-ATS Contract, BOSS agreed to provide the following services, among others: (i) act as the employer of record (W-2) and agent of record (Form 1099) , (ii) fund and make payroll on a weekly basis directly to the Designated Individuals that were designated by Crispian as temporary contract workers of ATS, and (iii) upload weekly invoices to Wipro’s payment portal for ultimate reimbursement to BOSS of all the payroll amounts plus ATS’s fees and BOSS’s fees, all quoted in the form of a single bill rate on the invoice. ATS, through Crispian, in turn, identified himself and his wife and the other six Designated Individuals who would be providing work for Wipro. Crispian then provided bank account information for each of these individuals for which payment by BOSS could be made directly. Notably, Crispian was in charge of representing to BOSS the hours worked via BOSS’s online time cards portal for each of the Designated Individuals that purported to have provided services to Wipro. Crispian then further approved the time worked in order for BOSS to produce the payroll and related invoices.

13. After entering into the BOSS-ATS Contract and being provided a copy of the Wipro-ATS Contract, the relationship between BOSS and the Defendants commenced. Starting on February 22, 2023 and continuing until June 23, 2023, in reliance on Crispian’s submitted time cards for the Designated Individuals he indicated were providing services to Wipro, BOSS made payroll payments aggregating \$503,440.04 to the bank accounts provided by Crispian, together with another \$200,198.04 to the taxing authorities on account of employee payroll taxes, for a total cash outlay and loss of \$703,638.08. A copy of the records supporting these actual cash outlays and losses incurred by BOSS are annexed hereto as **Exhibit “C”**.

14. After making weekly payroll amounts to the Designated Individuals, including the Defendants, BOSS, would in turn, upload invoices into a “Wipro portal” that Crispian provided to BOSS. The invoices included the \$703,638.08 reimbursement of the payroll amounts described above, together with BOSS's fees, and separately ATS’s fees, for their services. In total, the invoices reflected total amounts owing from Wipro of \$915,089.00, which, as noted, included BOSS’s fees for its services as well as finance charges owed to BOSS from ATS. A copy of the invoice register is annexed hereto as **Exhibit “D”**. The difference of \$211,450.92 (\$915,089 minus \$703,638.08) represents the expected fees that BOSS was entitled to and expected to receive from entering into the BOSS-ATS Contract.¹

15. Starting in mid-May, BOSS became concerned because Wipro had yet to make any payments on any of the invoices submitted through the alleged Wipro portal. BOSS engaged in numerous phone and email communications with Crispian who represented multiple times that Wipro would be making the payments to BOSS. Payments were never made and BOSS finally advised the Defendants and the other Designated Individuals that it would stop making payroll payments, recognizing that there was something amiss.

16. By late June 2023, BOSS engaged counsel to investigate the matter. BOSS’s counsel sent a demand letter to Wipro on July 7, 2023 in connection with the unpaid invoices. On July 14, 2023, Wipro responded to the demand letter indicating that they have no record at all of the signed Wipro-ATS Contract nor of the purported services being provided by ATS or any of the Designated Individuals that had received payroll payments from BOSS. A copy of the July 14, 2023 letter from Wipro is annexed hereto as **Exhibit “E”**. A few days later, on July 18, 2023, Wipro’s GM and Global Head – Function (Global Procurement), Mr. Pankaj Gupta confirmed by

¹ For purposes of this Complaint, BOSS’s focus is on obtaining a judgment against Defendants for the amounts actually outlaid and lost by BOSS, which are in the amount of \$703,638.08.

email that no Wipro employee ever executed the Wipro-ATS Contract. BOSS personnel immediately contacted Crispian by call, text and email about the discovery but Crispian stopped returning calls or responding to any correspondence. Further, each of the other Designated Individuals that BOSS personnel contacted on or about July 18, 2023 immediately ended the calls when BOSS personnel identified themselves.

17. Thus, in sum, the Defendants, through their representations and actions as well as receipt of monies from BOSS based on false representations and statements, have caused BOSS losses in the amount of \$703,638.08. The Defendants' misrepresentations and unlawful and fraudulent conduct include, but is not limited to: (i) a forged contract, namely the Wipro-ATS Contract that BOSS relied upon in furtherance of proceeding with the relationship, (ii) numerous oral representations/statements and email communications as to their relationship with Wipro, (iii) preparation of phony time cards which purported to represent actual work that was done by the Designated Individuals to Wipro, (iv) false statements in connection with ATS's experience in IT services industry as set forth in the BOSS-ATS Contract, (v) the creation of a fake "Wipro portal" which BOSS was asked to use by Crispian for delivery of invoices, which as set forth in the July 14, 2023 letter, never made their way to Wipro at all, and (vi) repeated false statements to BOSS concerning Wipro's approval of invoices, and Wipro's anticipated payment of BOSS's invoices and timing thereof (collectively, the "False Representations and Fraudulent Actions"). The Defendants' False Representations and Fraudulent Actions occurred both prior to and after the Petition Date. As set forth in this Complaint, the Defendants should be denied a discharge as it pertains to the entire debt owing to BOSS.

18. On March 31, 2023, the Defendants each filed a petition for bankruptcy relief under chapter 13 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the

“Bankruptcy Code”), with this Court. On the same day, the Defendants filed their original schedules (the “Schedules”) and statement of financial affairs with the Court. The Schedules did not include Plaintiff as a creditor in this proceeding nor provide Plaintiff any notice of this bankruptcy case even though it is clear that the Defendants, irrespective of the BOSS-ATS Contract, are individually liable on account of their fraud and gross misrepresentations to BOSS. Plaintiff was also not served with the notice of petition and 341 meeting, and only first learned of this bankruptcy case in late September.

19. On June 30, 2023, another creditor named Frank Recruitment Group, Inc. (“FRG”), in a similar situation as BOSS, after having not been named in the Schedules and receiving notice in the case, filed a complaint against Defendants in this Court seeking to deny Defendants a discharge due to Defendants’ fraud and defalcation. After the Defendants failed to answer FRG’s complaint after being served, the Clerk of the Court entered a default on August 24, 2023.

20. The Defendants filed a Chapter 13 plan that did not contemplate payment to BOSS, which, as noted, was not included in the Schedules either as a holder of a claim or as a party to a contract. An objection was filed to the proposed plan by the mortgagee on the Defendants’ home [ECF No. 16]. Further, the Chapter 13 Trustee filed an Unfavorable Recommendation and Objection Concerning Confirmation of the Plan [ECF No. 20]. The Defendants have not revised the plan and the bankruptcy case remains pending.

21. After hiring counsel to commence an action in non-bankruptcy court against the Defendants, Plaintiff’s investigation revealed that the Defendants had filed their chapter 13 case a short time after the commencement of the fraudulent activity against the Defendants. Aside from filing this complaint, BOSS also intends to file a proof of claim in the bankruptcy case asserting all of the amounts owed to BOSS from the Defendants.

22. Through this Complaint, Plaintiff seeks an order of non-dischargeability with respect to the debts owed by Defendants, as they arise from Defendants' multiple False Representations and Fraudulent Actions, including their material omissions, their misappropriation of Plaintiff's property, their breaches of the duty of loyalty to Plaintiff and their willful and malicious efforts to injure Plaintiff. Furthermore, the Complaint alternatively seeks a declaratory judgment that any losses incurred after the Petition Date would not otherwise qualify for a discharge under the Bankruptcy Code.

COUNT I – NON-DISCHARGEABLE DEBT
PURSUANT TO 11 U.S.C. § 523(a)(2)

23. Plaintiff repeats, restates, and realleges the allegations in Paragraphs 1 through 22, as if fully set forth herein.

24. Defendants' debt to Plaintiff is nondischargeable under section 523(a)(2).

25. Based upon the False Representations and Fraudulent Actions of the Defendants, and their omissions and active concealment of material facts, BOSS entered into the BOSS-ATS Contract, which resulted in BOSS paying, at the direction of the Defendants, an amount of \$703,638.06 (inclusive of amounts to the taxing authorities) to Defendants and the other Designated Individuals that were identified by the Defendants as contractors of ATS.

26. Among other false statements and representations, Defendants provided a forged copy of the Wipro-ATS Contract to Plaintiff in furtherance of convincing Plaintiff that ATS was an entity with business experience with a need for staffing services. However, Plaintiff later learned that Defendants' statements about ATS's expertise in the IT services industry were false, and in fact, none of the Defendants or the other Designated Individuals provided any services to Wipro.

27. As noted in the Complaint, Wipro, through the July 14, 2023 letter, confirmed that none of Wipro's employees signed the Wipro-ATS Contract, which was forged by Crispian in order to induce Plaintiff into entering into the BOSS-ATS Contract.

28. Defendants knew that the representations made to Plaintiff were false at the time they made the representations, which occurred over the course of many months.

29. Defendants' fraudulent omissions of material facts and their numerous misrepresentations to Plaintiff caused significant damages and harm to Plaintiff.

30. Defendants' fraudulent omissions of material facts and their numerous misrepresentations to Plaintiff were intended to deceive Plaintiff.

31. Defendants knew that they did not actually provide any services to Wipro and that any monies sent by BOSS to the Designated Individuals would not be reimbursed to BOSS because the Wipro-ATS Contract was not a real contract.

32. Plaintiff relied on Defendants' false representations to Plaintiff's own detriment.

33. As such, by reason of the foregoing, the entirety of Plaintiff's claims in the amount of at least \$703,638.08 against Defendants are non-dischargeable pursuant to 11. U.S.C. § 523(a)(2).

COUNT II – NON-DISCHARGEABLE DEBT
PURSUANT TO 11 U.S.C. § 523(a)(4)

34. Plaintiff repeats, restates, and realleges the allegations in Paragraphs 1 through 22, as if fully set forth herein.

35. Defendant's debt to Plaintiff is nondischargeable under section 523(a)(4).

36. Plaintiff performed all of its obligations under the BOSS-ATS Contract, including paying \$703,638.08 to the Designated Individuals, inclusive of payroll taxes paid to the taxing authorities.

37. The Defendants were acting as a fiduciary to BOSS at the time the debt was created.

38. As described herein, among many of the False Statements and Fraudulent Actions, Defendants submitted a fraudulent Wipro-ATS Contract to Plaintiff in order to induce Plaintiff into believing that it had a significant client which needed staffing services. Defendant Crispian forged the signature of a Wipro representative in furtherance of the fraud and scheme against the Plaintiff.

39. Further, Defendants misrepresented to BOSS that ATS was a company that had staffing capabilities in the IT industry.

40. Pursuant to the ATS-BOSS Contract, BOSS made payments of \$703,638.08 to Defendants and the other Designated Individuals at bank accounts identified by Crispian, including to governmental authorities on account of payroll taxes, based on false representations by the Defendants that BOSS would be reimbursed by Wipro, together with additional fees from Wipro for Boss's services.

41. The Defendants conspired through their fraud to misappropriate Plaintiff's funds for their own benefit and in furtherance of their embezzlement and larceny.

42. Plaintiff sustained monetary damages of at least \$703,638.08, plus interest, attorneys fees' and costs.

43. As such, by reason of the foregoing, the entirety of Plaintiff's claims in the amount of at least \$703,698.08 against Defendants are non-dischargeable pursuant to 11. U.S.C. § 523(a)(4).

COUNT III – DECLARATORY JUDGMENT

44. Plaintiff repeats, restates, and realleges the allegations in Paragraphs 1 through 43, as if fully set forth herein.

45. In a case of actual controversy within its jurisdiction, except with respect to certain exceptions not applicable herein, the Court may declare the rights of any interested party seeking such a declaration, which will have the force and effect of a final judgment or decree. 28 U.S.C. § 2201(a).

46. Prior to the Petition Date, Defendants executed the BOSS-ATS Contract on or about February 13, 2023, as supplemented by an addendum on February 20, 2023.

47. In furtherance of the BOSS-ATS Contract, BOSS outlaid monies totaling \$172,800 in the period prior to the Petition Date (i.e. February 22, 2023 to March 30, 2023) and \$530,838.08 in the period after the Petition Date (March 31, 2023 to June 23, 2023) (the “Post-Petition Damages”).

48. The discharge sections of the Bankruptcy Code are designed to provide a discharge to the honest debtor for any debts incurred prior to the Petition Date. However, by filing for bankruptcy protection, a debtor does not have a right to obtain a discharge of any post-petition debts, including the Post-Petition Damages. As such, irrespective of the non-dischargeability of the entire debt as set forth in Counts I and II, this Court also has the authority to determine that the portion of the debt that related to Post-Petition Damages suffered by BOSS may not be discharged under the provisions of the Bankruptcy Code.

49. As Plaintiff’s claims totaling \$530,838.08 relate to Post-Petition Damages that arose after the bankruptcy case was filed, Plaintiff seeks a Declaratory Judgment affirming that Plaintiff’s claims in such amounts are not pre-petition claims that may be discharged in this chapter

13 case but are instead post-petition claims that may not be discharged by the Defendants under the Bankruptcy Code or through any confirmed Chapter 13 plan.

RESERVATION OF RIGHTS

50. As noted, this Complaint is filed to preserve Plaintiff's rights in this bankruptcy case in light of the Defendants' fraud against Plaintiff. Defendants have made numerous false oaths in their Schedules and Statement of Financial Affairs that would otherwise be actionable under section 727(a)(4) of the Bankruptcy Code. Plaintiff reserves the right to amend this Complaint to seek a discharge from all of their debts on account of their multiple false oaths. Further, because this case is a chapter 13 case, and it is unclear that Debtor will receive a full "compliance" discharge under the Bankruptcy Code, it is premature at this time to seek a determination of non-dischargeability under section 523(a)(6) for "willful and malicious injury", for which Plaintiff reserves all rights to assert at the appropriate time.

51. BOSS respectfully submits that the Defendants, through their actions, including the False Statements and Fraudulent Actions, have caused damages to them in the amount of at least \$703,638.08, plus interest, fees and costs. As noted, however, BOSS also incurred separate damages of \$211,450.92 in expected fees that BOSS anticipated receiving on account of its services and finance charges. While BOSS has focused its damages in this Complaint on the actual outlays of cash for which it was defrauded, BOSS reserves the right to seek to hold the Defendants liable on BOSS's expected fees.

52. BOSS further reserves all rights against any other party, including ATS and the other Designated Individuals for their role in the fraudulent scheme orchestrated and run by the Defendants in this case.

WHEREFORE, based upon the foregoing, Plaintiff respectfully requests that the Court (i) enter an order determining that the debt in the amount of \$703,638.08 owed to Plaintiff by

Defendant is non-dischargeable under section 523(a)(2) and (a)(4) of the Bankruptcy Code, or in the alternative (ii) enter a declaratory judgment confirming that \$530,838.08 representing the Post-Petition Damages owed to Plaintiff by Defendants is not pre-petition and, therefore, not subject to potential discharge; (iii) award legal fees and costs; and (iv) grant such other and further relief as may be just and proper.

Dated: October 23, 2023

Respectfully submitted,

BAST AMRON LLP
One Southeast Third Avenue, Suite 2410
Miami, FL 33131
Telephone: 305.379.7904
Facsimile: 786.206.8740
Email: jbast@bastamron.com
Email: hharrison@bastamron.com

By: /s/ Hayley G. Harrison
Jeffrey P. Bast, Esq. (FBN 996343)
Hayley G. Harrison, Esq. (FBN 105157)

and

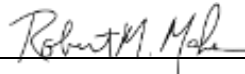
TARTER KRINSKY & DROGIN LLP
Rocco A. Cavaliere, Esq.
1350 Broadway, 11th Floor
New York, New York 10018
Tel (212) 216-8000
Fax (212) 216-8001
rcavaliere@tarterkrinsky.com

Attorneys for Plaintiff
Back Office Staffing Solutions LLC

VERIFICATION

I, Bob Mahan, as Chief Financial Officer of Back Office Staffing Solutions, LLC, do hereby affirm under penalty of perjury that I have read the Complaint and that the factual contents herein are true and correct to the best of my knowledge and belief.

**BACK OFFICE STAFFING
SOLUTIONS, LLC**



By: Bob Mahan

Its: Chief Financial Officer

Date: 10/23/2023

EXHIBIT A

MASTER STAFFING AGENCY AGREEMENT

This Master Staffing Agency Agreement (“Agreement”) dated February 1, 2023 (“Effective Date”) is entered into between:

Wipro Limited, a company existing under the provisions of the Companies Act, 2013 and having its registered office at Doddakannelli, Sarjapur Road, Bangalore 560 035, India hereinafter referred to as (“**Wipro**”) which expression shall unless repugnant to or inconsistent with the context or meaning thereof, shall include its successors-in-interest, subsidiaries, Affiliates and permitted assigns, of the ONE PART;

AND

Advanced Technology Solutions of Florida, LLC, a company incorporated under the laws of Florida having its office at 2202 N Westshore Blvd Suite 230 Tampa, Florida 33607 (hereinafter referred to as “**Staffing Agency**” which term and expression shall mean and include its permitted assigns) of the OTHER PART.

Wipro and **Staffing Agency** are hereinafter individually referred as the “Party” and collectively as the “Parties”

WHEREAS Wipro is a global services provider delivering technology-driven business solutions that meet the strategic objectives of its clients.

WHEREAS Staffing Agency represents to have expertise in providing manpower services

WHEREAS Affiliate means the company and any other entity that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, the company.

AND WHEREAS Wipro desires **Staffing Agency** to provide certain manpower services as described in Statement of Work (“**SOW**”) and/or the Work Order (“**WO**”), and **Staffing Agency** has agreed to provide its manpower services “Services” to **Wipro** on the terms and conditions agreed herein:

1. Services & Statements of Work

- a) Each SOW/ WO that is executed by Wipro and Staffing Agency will be incorporated and made a part of this Agreement. Staffing Agency understands that prompt performance of the Services is required by Wipro in order to meet its schedules and commitments.
- b) Wipro may modify the SOW/WO (or any provision thereof) by giving prior notice to the Staffing Agency. If Wipro modifies, the scope of Services, Staffing Agency will perform such Services and the charges for such Services, and other terms and conditions of performance, will be governed by this Agreement
- c) Staffing Agency acknowledges and agrees that the SOW/ WO is the only authorization for Staffing Agency to take action or provide Services relating to any project. Wipro will not be obligated to

pay for Services prior to Wipro having signed a valid and complete SOW/ WO. In the event of any direct conflict in the terms or conditions between the SOW/ WO and this Agreement, the terms of this Agreement will prevail unless the specific section of this Agreement is expressly overridden in the SOW/ WO. In such event, the specific term(s) will be overridden for only that SOW/ WO and will not constitute an amendment to the Agreement.

- d) Upon receipt by the Staffing Agency of any intimation or requisition from Wipro of its need for any Services, the Staffing Agency shall identify, assess and intimate to Wipro appropriate personnel, possessing the required qualifications, experience, location preferences and other selection parameters as specified by Wipro.
- e) Staffing Agency shall provide the resume and relevant work experience of such personnel to the authorized representative of Wipro for review and approval. Staffing Agency warrants that all such resumes and summaries of work experience shall be true and complete. Wipro shall have the right to interview the personnel and shall have the ultimate discretion to decide upon the selection/rejection of the suitable personnel.

2. Invoicing & Payment

All invoices should be received by Wipro within 15 days from the end of the month for services rendered during that month. Wipro shall not entertain invoices submitted beyond ninety (90) days from the date of joining of the personnel and/or invoices for services provided in earlier months.

Wipro shall pay undisputed invoices within sixty (45) days of receipt of invoice, In the event Wipro is unable to collect payment from its client due to Staffing Agency's failure to provide quality work on a timely basis, Wipro shall not be liable for payment to Staffing Agency. Out-of-pocket expenses that are incurred as a direct result of the performance of the Services will be reimbursed by Wipro, at original cost, provided that such expenses are pre-approved in writing by Wipro. All rates and prices specified are exclusive of all taxes. Staffing Agency shall be responsible and liable for all taxes other than the taxes that that may be applicable on Wipro, its employees or its income.

The Staffing Agency shall offer to Wipro tenure based discount/ volume discount on the fees payable to the Staffing Agency under this Agreement.

Notwithstanding anything contained in this Agreement, Wipro shall (without prejudice to any of its rights and remedies) be entitled to withhold and set off the amount payable to Staffing Agency under any invoice in case of any or all of the causes mentioned below:

- (a) Any claim from a third party (including but not limited to Staffing Agency's personnel/contractors) arising out of any act or omission on the part of Staffing Agency; or
- (b) Any breach of this Agreement and/or a SOW by Staffing Agency.

3. Intellectual Property

- a) All rights in and to any information, materials, inventions and discoveries of any kind developed by Staffing Agency and/or its personnel solely or jointly with Wipro pursuant to this Agreement ("Proprietary Information") will be owned solely and exclusively by Wipro. Proprietary Information will include any and all patent, trademark, copyright, trade secret and other proprietary rights of any kind whatsoever, any and all works in any medium whatsoever that refer to, relate to, incorporate, include, analyze or utilize such Proprietary Information, including but not limited to improvements and modifications thereto and derivations there from. As applicable, all such Proprietary Information is considered a work made for hire. To the extent necessary to vest such sole and exclusive ownership in Wipro, Staffing Agency and/or its personnel hereby irrevocably assign to Wipro (and, as applicable, its successors and assigns) any and all rights in and to such Proprietary Information. Staffing Agency and/or its personnel hereby grant all such royalty-free, perpetual, irrevocable and assignable licenses to Wipro as may be necessary for it to use, sell, reproduce, modify and otherwise exercise control over the Proprietary Information for any purpose whatsoever, by any and all means, methods, processes, now known or hereafter developed, and without any obligation of accounting or payment of royalties or other compensation to Staffing Agency, to Staffing Agency's personnel or to any third party. Proprietary Information may be used by Staffing Agency and/or its personnel only in connection with performing their responsibilities under this Agreement.
- b) Staffing Agency agrees to sign, execute and acknowledge or cause to be signed, executed and acknowledged, without cost to Wipro, any and all documents and to perform such acts as may be necessary, useful or convenient for the purpose of securing to Wipro the patent, copyright, trade secret or other proprietary protection throughout the world relating to the Proprietary Information.
- c) All Proprietary Information and material containing Proprietary Information will be delivered forthwith to Wipro on request and in any event at the termination of this Agreement, and no copies thereof will be retained by Staffing Agency and/or its personnel unless the prior written consent of Wipro is obtained with respect thereto.

4. Personnel

- a) Staffing Agency will provide qualified personnel to complete the Services specified in the SOW/ WO.
- b) Staffing Agency will not withdraw any personnel under this Agreement or a relevant SOW/ WO without Wipro's prior written consent, except where such personnel are unavailable due to any sickness or personal exigencies Staffing Agency will use all reasonable means to ensure the continuity employment of the Personnel by Staffing Agency who are performing Services pursuant to a SOW/WO. If either (i) the employment of any Personnel performing Services under a SOW/WO is terminated by Staffing Agency for any reason whatsoever, or (ii) Wipro terminates the assignment of any Personnel pursuant to this section, Staffing Agency will furnish Wipro with replacement Personnel of experience at least equal to that of the terminated personnel. Wipro will not be obligated to make any payment on account of the work performed by any such replacement personnel for the number of hours required to train the applicable Personnel.
- c) If the personnel is withdrawn by Staffing Agency for any reason whatsoever or if the personnel absconds and does not report to work for more than five days, unless the personnel is terminated from Staffing Agency's employment, or unavailable due to reasons of sickness or family-related issues, provided the same has been sanctioned by Wipro in writing, Wipro shall be entitled to

penalize the Staffing Agency with liquidated damages of up to one month's fee for the resource back out.

- d) When Staffing Agency's personnel are at Wipro's premises or at a Wipro client's premises, they will comply with all applicable rules, regulations and policies including matters without limitation working hours, holidays and security measures.
- e) Staffing Agency may utilize any subcontractors in providing the Services subject to Wipro's prior written consent. Approved subcontractors will be engaged at the Staffing Agency's sole expense. The Staffing Agency must ensure that the approved sub-contractors abide by the terms of this Agreement and that the timely payments are done to the sub-contractors. Wipro reserves the right to withhold any future payments to be made to the Staffing Agency in case there is any breach of this clause by the Staffing Agency. The approved sub-contractors shall not bring any claim against Wipro for any non-payment issues. Notwithstanding anything contained here in this Agreement or otherwise, any claims of any nature whatsoever, in the event it is brought against Wipro by any approved sub-contractor, shall be at the sole cost and expense of the Staffing Agency, including but not limited to any damages, settlements, awards passed by the judicial or quasi-judicial authority. The Staffing Agency shall at all times be responsible for the acts or omissions of such sub-contractors.
- f) The Staffing Agency shall adhere to the procedure notified by Wipro while performing Services under this Agreement. The Staffing Agency shall post the resumes of candidates on 'Synergy' only, which is a web-based recruitment system of Wipro, and shall not directly interact or forward the resumes of candidates to any Wipro personnel. The breach of any terms of this clause by the Staffing Agency shall lead to following consequences:
 - (i) Instance 1: Staffing Agency shall be issued a warning;
 - (ii) Instance 2: Suspension of Services for 30-days;
 - (iii) Instance 3: Notwithstanding anything contained in this Agreement, Wipro shall be entitled to terminate the Agreement with immediate effect. In the event Wipro chooses not to terminate the Agreement, Wipro shall be entitled to charge a penalty on the Staffing Agency at the rate of six times the value of the previous month work order.
- g) If the employment of any personnel performing Services under a SOW/WO is terminated by Staffing Agency for any reason whatsoever or if the personnel absconds and does not report to work for more than five days, before the WO end date unless the personnel is terminated from Staffing Agency's employment, or unavailable due to sickness or family and medical leave act issues, Wipro shall be entitled to penalize the Staffing Agency with liquidated damages of up to one month's fee for the resource back out. Wipro may also charge the Staffing Agency with liquidated damages at the same rate for any candidate backing out, without joining the project, at any stage after finalization by Staffing Agency and Wipro.
- h) Wherever warranted, the Staffing Agency must ensure that the personnel have the requisite work permits as specified under the applicable laws.

- i) The Staffing Agency must ensure that the personnel deployed to work with Wipro are not involved in any kind of dual employment.

5. Acceptance

For each respective SOW/WO, Staffing Agency will deliver the applicable Services to Wipro pursuant to SOW/WO. Promptly after the delivery and any installation or implementation of the Services, and consistent with Wipro's overall requirements, Wipro will determine the compliance of the Services with the applicable specifications, after which Wipro will notify Staffing Agency of its acceptance or rejection of the Services. If Wipro rejects the Services, Staffing Agency will, at its sole expense, promptly make all changes or modifications necessary for the Services to comply with the specifications within the time specified by Wipro. If Services have not been accepted by Wipro at the end of such period because of the continued noncompliance of the Services, Staffing Agency will waive payment of all outstanding invoices under the applicable SOW/WO and Wipro will have no further responsibility for payment to Staffing Agency under the SOW/WO for the nonconforming Services.

6. Confidentiality

- a) Staffing Agency acknowledges that it will, in the course of performing its responsibilities under this Agreement, be exposed to or acquire information which is proprietary to or confidential to Wipro or its affiliated companies or their clients or to third parties to whom Wipro owes a duty of confidentiality. Any and all non-public information or any form obtained by Staffing Agency or its employees in the performance of this Agreement including, without limitation, the Proprietary Information (together the "Confidential Information") will be deemed to be confidential. Staffing Agency agrees to hold the Confidential Information in strict confidence and not to copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give or disclose such information to third parties or to use such information for any purposes whatsoever other than for the provision of Services to Wipro as referred to in the SOW/ WO and to advise each of its personnel who may be exposed to the Confidential Information of their obligations to keep such information confidential.
- b) Staffing Agency additionally agrees that Staffing Agency will not publicize, disclose or allow disclosure of any information about Wipro, its present or former directors, officers, employees, agents or clients, its or their business and financial affairs, personnel matters, operating procedures, organization responsibilities, marketing matters and policies or procedures, with any reporter, author, producer or similar person or entity, or take any other action seeking to publicize or disclose any such information in any way likely to result in such information being made available to the general public in any form, including books, articles or writings of any other kind, as well as film, videotape, audiotape, web content, blog or any other medium.
- c) In the event that Staffing Agency receives a request to disclose all or any part of any confidential or proprietary information under a subpoena, or inquiry issued by a court of competent jurisdiction or by a judicial or administrative agency or legislative body or committee, Staffing Agency agrees to (i) immediately notify Wipro of the existence, terms and circumstances surrounding such request, (ii) consult with Wipro on the advisability of taking legally available steps to resist or narrow such request and cooperate with Wipro on any such steps it considers advisable, and (iii) if disclosure of the Confidential Information is required or deemed advisable, exercise its best efforts to obtain an order, stipulation or other reliable assurance acceptable to Wipro that confidential treatment will be accorded to such portion of the Confidential Information to be disclosed.

- d) It is understood and agreed that in the event of a breach of this section, damages may not be an adequate remedy and Wipro will be entitled to injunctive relief to restrain any such breach, threatened or actual.
- e) Upon termination/ expiration of this Agreement, the Staffing Agency shall promptly return, or alternatively destroy upon the request of Wipro, all Confidential Information shared by Wipro and shall certify in writing that they have abided by the terms of this provision.
- f) The obligations under this Clause 6 shall survive any expiration or termination of this Agreement.

7. Warranties

Staffing Agency represents and warrants that:

- a) Staffing Agency has the right to enter into this Agreement and perform its obligations herein.
- b) Staffing Agency shall at all times comply with all applicable laws, rules, regulations, ordinances and/ or notifications
- c) All personnel that Staffing Agency employs are aware of the terms of this Agreement and have entered into agreement which accordingly require them to: (i) maintain confidentiality; and (ii) assign their rights to any intellectual property which may be created as a result of the performance of the Services under this Agreement. Wipro will be entitled to audit Staffing Agency's compliance with this requirement;
- d) Staffing Agency hereby represents and warrants that it will comply with the requirements of all applicable export laws and regulations, including but not limited to the U.S. Export Administration Regulations, in the performance of services under this Agreement. Such requirements include, but are not limited to obtaining all required authorizations or licenses or otherwise complying with restrictions on regulatory authorizations for the export or re-export of any controlled item, product, article, commodity, software or technology. Staffing Agency further represents and warrants that it is not currently debarred, suspended or otherwise prohibited or restricted from exporting, reexporting, receiving, purchasing, processing or otherwise obtaining any item, product, article, commodity, software or technology regulated by any agency of the United States. Unless authorized by U.S. regulation or Export License. Staffing Agency will not export or re-export, directly or indirectly, any software or technology received from Wipro's Client or one of its subsidiaries, or allow the direct product thereof to be exported or re-exported, directly or indirectly, to (a) any country (or nationals thereof) in Country Group E of; or (b) any non-civil (i.e. military) end-users or for any non-civil end-uses in any country (or nationals thereof) in Country Group D:1 of the Export Administration Regulations of the Department of Commerce. The specific countries can be found as follows: <http://www.access.gpo.gov/bis/ear/pdf/740spir.pdf> (Country Group D:1 on pages 6-7, E on Page 8). The Staffing Agency further agree to be bound by any future modifications of the foregoing list of restricted destinations by amendments to the U.S. Export Administration Regulations or other U.S. government agencies. It is understood that countries other than the U.S. may restrict the import or use of strong encryption products and may restrict exports, and the Staffing Agency agrees that it shall be solely responsible for compliance with any such import or use restriction. Staffing Agency agrees to indemnify and hold harmless Wipro or one of its subsidiaries from any costs, penalties or other losses caused by, or related to, any violation

or breach of this provision. The Staffing Agency shall also comply with laws relating to Data Protection, Health and Safety, Employee related rules or Misuse of Computers that may be applicable and which may be set forth in the SOW/WO. This provision shall survive any termination or expiration of this Agreement.

- e) Staffing Agency and its personnel have all necessary rights, authorizations, or licenses to provide the Services hereunder and to provide all related materials and services required under this Agreement or any agreement entered into pursuant hereto.
- f) Each of Staffing Agency's personnel assigned to perform Services under any SOW/ WO shall have the proper skill, training and background (as verified by Staffing Agency in accordance with Section 14) and shall perform in a competent, workmanlike and professional manner of a quality conforming to Wipro's industry standards and practices.
- g) Staffing Agency represents and warrants that it shall not post any resume with misrepresentation of facts of the personnel. The Staffing Agency warrants that it will not submit the same resume by changing certain information. The breach of any terms of this clause by the Staffing Agency shall constitute material breach of this Agreement and Wipro shall have the right to terminate this Agreement with immediate effect without any further obligation to pay the Staffing Agency for any personnel offered in violation of this clause. Further, the Staffing Agency agrees to refund all the payment made by Wipro for such personnel.
- h) Each and every Service contemplated by a SOW/ WO shall be provided in a manner consistent with good commercial practice, shall conform to the specifications for the same as mutually agreed to in writing by Wipro and Staffing Agency, shall meet the functional, performance and reliability requirements of Wipro and shall comply with such acceptance test and standards as established by Wipro.
- i) Its personnel engaged in the provision of the Services shall at all times during the term of this Agreement:
 - (i) act professionally, diligently, ethically, soberly and honestly;
 - (ii) wear relevant identification badges;
 - (iii) not take or use any drugs unless prescribed by a medical practitioner or lawfully available without prescription and used in accordance with directions;
 - (iv) comply with all occupational health or safety policies of the customer including, but not limited to, those relating to a smoke-free environment;
 - (v) shall not by performing the Services under this Agreement breach any non-compete provisions they may have entered into with their earlier employers; and
 - (vi) comply with all procedures, rules, regulations, standards of conduct and lawful directions of Wipro or customer under this Agreement or in respect of use of its premises, equipment, business ethics or methodology, or contact with its staff or customers.
 - (vii) shall not bring any claim against Wipro for any non-payment issues
- j) In connection with or in the performance of the obligations under this Agreement, neither the Staffing Agency nor any of its directors, officers, employees, agents or other representatives shall either directly or indirectly make or attempt to make any payment, offer for payment, or offer or promise to make any payment or take or attempt to take or agree to take in currency, property or anything else of value including any commission, payments, share in profits or commission, loans, services to any Government official, third person, customer or potential customer or previous customer, firm, entity, individual,

organization of Wipro or any third party in seeking or for making a favor in the course of conduct of business, either in violation of Wipro's business ethics or integrity policy or any statute or regulation in any country of the world which has the objective of prevention of corruption of any nature whatsoever.

- k) Wipro has formulated various policies in “Code of Business Conduct (“COBC”) & Supplier Code of Conduct (“SCOC”) which Wipro follows in the usual course of its business, and requires all its suppliers, service providers, employees, sub-contractors, vendors, agents etc. to adhere to the “COBC” & “SCOC” in the course of rendering Services to Wipro. The Staffing Agency acknowledges that they have read and understood the “COBC” & “SCOC” and shall not commit or cause to commit any acts or omissions in contravention to “COBC” & “SCOC”. The Staffing Agency shall explain the contents of this “COBC” & “SCOC” to its personnel/contractor/employee and shall be liable for the acts and omissions of their personnel/contractor/employee that are in contravention to the “COBC” & “SCOC”. The COBC & SCOC are attached herewith as Appendix B.
- l) Staffing Agency agrees that in rendering all Services hereunder, Staffing Agency and any person employed or engaged by Staffing Agency to perform the Services will act and be considered for all purposes as an independent contractor to Wipro, not as an employee or agent of Wipro. In its capacity as an independent contractor, Staffing Agency represents and warrants that:
- (i) It has the right to control and direct the means and methods of performing the Services by itself and its agents or employees, subject to the general direction of Wipro;
 - (ii) It receives payment from Wipro only as set out in the SOW/ WO, and that neither Staffing Agency nor its personnel, agents or employees will, at any time, be eligible to participate in benefits of any sort, which Wipro offers to its employees;
 - (iii) It is responsible for paying all salaries, wages and ordinary and necessary expenses of its agents or employees, including, but not limited to, all applicable taxes, workers’ compensation insurance, and state disability insurance;
 - (iv) maintains a place of business at a location other than the premises of Wipro; and
 - (v) It will be fully liable for negligent or willful acts or omissions of itself and its agents or employees that causes harm to persons or property.
 - (vi) Non-payment of personnel – In the event there is any delay in making timely payment of salaries/wages/statutory benefits by the Staffing Agency to any of its personnel, agents or employees, including, but not limited to, all applicable taxes, statutory benefits, workers’ compensation insurance, and state disability insurance, Wipro shall be entitled to penalize the Staffing Agency at the rate of six (6) times the value of the previous month’s work order for each instance of its breach.
- m) Staffing Agency warrants not to represent itself as Wipro’s agent for any purpose to any party unless specifically authorized to do so, in advance and in writing, and then for the limited purpose(s) stated in such authorization.
- n) No Conflict - Staffing Agency warrants that it does not, nor does any of its personnel, have any personal connection with any current employee of Wipro. The Staffing Agency shall voluntarily declare any such relation prior to the Effective Date of this Agreement in order for Wipro to check for any conflicts-of-interest. The Staffing Agency warrants that it shall periodically check within its organization for any change to the aforementioned declaration. In the event that such relation arises post the effective date of the Agreement, Staffing Agency shall immediately declare the same to Wipro, such declaration not to be later than 3-days of the Staffing Agency being aware of such relation. In the event that Staffing

Agency breaches this provision, Wipro shall be entitled to penalize the Staffing Agency with a penalty of 10% of the annual value of the Agreement.

- o) each of its personnel providing Services under this Agreement will execute and comply with the non-disclosure and intellectual property assignment agreement attached to this Agreement as Appendix A. Wipro will be entitled to audit Staffing Agency's compliance with this requirement

8. Limitation of Liability

Under no circumstances will Wipro be liable for any indirect, special, consequential or incidental losses or damages (including, but not limited to loss of profits or the failure of or increased expense of operations) of any kind, regardless of whether any such losses or damages are characterized as arising from breach of contract, warranty, tort, strict liability or otherwise, even if such damages are foreseeable or Wipro has been advised of the possibility of such damages. Subject to the above, the maximum aggregate liability of Wipro under this Agreement shall be limited to the amounts paid by Wipro under the applicable SOW/ WO.

9. Indemnification

9.1 As used in this section, "Indemnified Party or Parties" shall mean Wipro, its clients and subcontractors and their respective subsidiaries and affiliates, directors, officers, employees and agents thereof. Staffing Agency shall indemnify (without any limit) and defend or settle, at its sole expense each Indemnified Party, from and against any and all liability, expenses (including reasonable attorney's fees), costs, damages, settlements and obligations suits, proceedings and claims (whether raised by a third party or otherwise):

- (i) Arising out of infringement or alleged infringement of any patent, copyright, trade secret or other proprietary right of any third party, arising out of the acquisition, or use by the Indemnified Party of any Services, software, materials, equipment, combination, concepts, information or process designed, procured or delivered by Staffing Agency pursuant to or in connection with this Agreement;
- (ii) Arising out of Staffing Agency's performance of the Services hereunder including but not limited to software quality, errors or omissions, inadequate or incomplete performance of the Services, claims for death, bodily injury or destruction of tangible property;
- (iii) Arising from Staffing Agency or its personnel's acts or omissions, or a breach by Staffing Agency or its Personnel of any of its obligations, representations and warranties contained in this Agreement including without limitation any claims raised by Wipro's clients;
- (iv) Alleging that Staffing Agency's personnel are employees of any Indemnified Party for any purpose;
- (v) Arising out of a claim that any personnel are employees of any third party or have breached any non-compete provisions that may be applicable to such personnel;
- (vi) Any breach of the obligations as set forth in sections 4 and 15; or
- (vii) Any breach of applicable law including without limitation any data privacy breach or requirements of the Indemnified Parties.
- (viii) Any breach of the Staffing Agency's or its personnel obligations of confidentiality.

9.2 If an Indemnified Party seeks indemnification under this section 9:

- a. The Indemnified Party shall notify the Staffing Agency (hereinafter the “Indemnifying Party”) within thirty (30) days after learning of the occurrence of any event that is asserted to be an indemnifiable event pursuant to this Agreement. Upon such notification, the Indemnifying Party shall assume exclusive control over and shall assume all expense with respect to the defense, settlement, adjustment or compromise of such claim. The Indemnified Party shall provide reasonable cooperation and provision of assistance, as may be reasonably requested by the Indemnifying Party.
- b. The Indemnified Party shall have the right to employ separate counsel in any action or claim and to participate in the defense thereof at the expense of the Indemnifying Party if counsel is retained because the Indemnifying Party does not notify the Indemnified Party within twenty (20) days after receipt of a claim notice that it elects to undertake the defense thereof;
- c. The Indemnifying Party shall obtain the prior written approval of the Indemnified Party before entering into any settlement, adjustment, or compromise of such claim or ceasing to defend against such claim, if pursuant to or as a result of such settlement, adjustment, compromise, or cessation, injunctive or other relief would be imposed against the Indemnified Party;
- d. If the Indemnifying Party does not assume control over the defense of such claim as provided in Section 9.2(a), the Indemnified Party shall have the right to defend the claim in such manner as it may deem appropriate at the cost and expense of the Indemnifying Party, and with the consent of the Indemnifying Party, to settle, adjust, or compromise such claim. The Indemnified Party may settle, adjust, or compromise any such claim without the consent of the Indemnifying Party if the Indemnified Party waives indemnification for such claim;
- e. The Indemnifying Party shall remit payment for the amount of a valid and substantiated claim for indemnification hereunder promptly upon receipt of a claim notice therefor. Upon the payment in full of any claim hereunder, the Indemnifying Party shall be subrogated to the rights of the Indemnified Party against any person with respect to the subject matter of such claim; and
- f. In the event that the Indemnifying Party reimburses the Indemnified Party for any third-party claim, the Indemnified Party shall remit to the Indemnifying Party any reimbursement that the Indemnified Party subsequently receives for such third-party claim.

10. Insurance

The Staffing Agency shall carry, at minimum, the following levels of insurance and, upon execution of this Agreement, shall provide a certificate of insurance showing that such coverage is currently in force:

- i. Workers’ Compensation in amounts as prescribed by statute;
- ii. Employer’s liability: \$1 million.
- iii. Commercial General Liability: \$1 million each occurrence and \$2 million in the aggregate, covering bodily injury, property damage, personal injury, blanket contractual liability and completed operations;
- iv. Errors & Omissions - \$1 million;

- v. Automobile Liability - \$1 million combined single limit covering all owned, non-owned and hired automobiles, if the use of automobiles is required; and
- vi. Fidelity Bond or Crime Insurance- \$1 million

Such policies of insurance shall contain a waiver of subrogation in favor of Wipro. Staffing Agency shall furnish Wipro with a certificate of insurance evidencing coverage in such amounts with a minimum 30-day prior written notification to Wipro in the event the policies are to be cancelled, renewed or materially altered as to affect coverage afforded to Wipro. The liability policies listed above shall name Wipro and its directors, employees, agents and authorized representatives as an additional insured as their interests may appear. Staffing Agency's failure to deliver satisfactory evidence of coverage shall not be construed as a waiver of its obligation to provide the required insurance coverage. Receipt by Wipro of a non-conforming certificate of insurance does not constitute acceptance.

Staffing Agency needs to submit to Wipro, within (15) fifteen business days, from the date of execution the required insurance certificates that would effectuate its compliance with the above requirements.

Bank Guarantee – Bank Guarantee – Staffing Agency shall **upon Wipro's demand**, furnish to Wipro a Bank Guarantee equivalent to twenty percent (20%) of the annual contract value or USD 200K (two hundred thousand US dollars), whichever is higher, within 4 weeks. Bank Guarantee shall be valid for the term of the Agreement. Wipro shall be entitled to invoke the Bank Guarantee for any material breach of the Agreement including without limitation events of bankruptcy, liquidation, payment default or noncompliance with applicable laws.

11. Taxes

Fees and expenses under this Agreement are stated inclusive of all applicable taxes including state and local use, service, sales, property and similar taxes ("Taxes"). Staffing agency agrees to cooperate with Wipro to minimize tax liability to the extent legally permissible. Staffing agency will provide to Wipro upon request any forms, information requests, documents as reasonably requested by Wipro to enable it to claim deductions, exemptions or such incentives under any applicable law.

12. Term, Termination & Survival

- a) This Agreement shall remain in effect until it is terminated by either Wipro or the Staffing Agency as provided herein. The term of any SOW/ WO shall be as provided therein and shall automatically expire on end date of the SOW/WO without any requirement to give any notice.
- b) Wipro may terminate this Agreement upon written notice of fifteen (15) days' In the event Wipro's client terminated its agreement or SOW with Wipro for any reason, the applicable SOW/WO between Wipro and the Staffing Agency shall automatically and immediately terminate with no further obligation to Staffing Agency. In case of cancellation or termination of the Agreement, all Confidential Information, including Proprietary Information, in Staffing Agency or its Personnel's possession at the time of such cancellation or termination shall be immediately returned and/or assigned and furnished to Wipro.

- c) In case of termination of the Agreement by Wipro all SOW/ WOs under such Agreement shall continue to operate, subject to the same terms and conditions in the Agreement, unless such SOW/WO(s) are expressly terminated.
- d) Wipro reserves the right to extend/shrink/ any SOW/WO or assignment of any personnel by giving an advance written notice of seven (7) days to the Staffing Agency.
- e) Either party may, at its option, terminate the Agreement in the event of an uncured material breach of this Agreement by the other party. Such termination may be effected only through written notice to the breaching party, which notice shall specify the breach on which termination is based. Following receipt of such notice, the breaching party shall have thirty (30) days to cure such breach.

The Agreement shall terminate, on notice given by the non-breaching party, in the event such cure is not affected by the end of such period, or longer period as determined by the non-breaching party. If there any material breach or any reason attributable to the Staffing Agency that leads to termination of the MSA by Wipro, Wipro reserves the right to route the personnel through a third party or directly hire the personnel under the respective SOW/WO's.
- f) Either party may, at its option, terminate this Agreement, immediately with notice, in the event the other party: (i) terminates or suspends its business; (ii) becomes subject to any bankruptcy or insolvency proceeding under central or state statute (which is not dismissed within thirty (30) days); (iii) becomes insolvent or becomes subject to direct control by a trustee, receiver or similar authority; or (iv) has wound up or liquidated, voluntarily or otherwise.
- g) Any terms or conditions of this Agreement which by their express terms extend beyond termination or expiration of this Agreement or which by their nature shall so extend shall survive and continue in full force and effect after any termination or expiration of this Agreement including without limitation any provision relating to indemnity, warranty and confidentiality
- h) If this Agreement terminates or expires for any reason it will not deprive Wipro of any of its rights, remedies or actions that it has against the Staffing Agency and Wipro will be relieved of all obligations to the Staffing Agency except for payment for the Services performed by the Staffing Agency's personnel before the termination or expiry date of this Agreement.

13. Absorption

Wipro reserves the right to and may on prior notice offer employment to Staffing Agency Personnel, unless specified otherwise in the SOW/WO. If the personnel are hired within first 6 months from the date of start of contract, Wipro shall pay to Staffing Agency, a onetime placement fee equal to 8% of annual base salary. If the candidate leaves Wipro or notifies his intention to leave Wipro or is terminated for whatsoever reason within ninety (90) days from the date of his\her absorption by Wipro, the Agency shall, at the option of Wipro, refund to Wipro all amounts paid to the Agency with regard to that absorbed personnel. This provision shall survive the termination of the Agreement. If the personnel are hired post 6 months then Wipro shall not pay any fee. In case the employee is terminated by Wipro by what so ever reason, there shall be no penalty levied on the Staffing Agency.

14. Permanent Hiring

All resumes submitted by Staffing Agency will be of personnel ready and available to begin work immediately upon selection. If after screening or selection the personnel refuses to be associated with the Staffing Agency, in such case, Wipro reserves the right to permanently hire the personnel at no payout to the Staffing Agency. Wipro shall also be entitled to penalize the Staffing Agency with liquidated damages of up to one month's fee for the resource back out.

15. Background Investigations

Staffing Agency agrees that before deploying any personnel to provide services to Wipro, Staffing Agency shall conduct an investigation of such shortlisted personnel's background. Staffing Agency agrees that this investigation shall include the following:

- i. Verification of the personnel's educational attainments (highest degree earned beginning with College Associates), licenses and/or professional certifications as claimed by the shortlisted personnel.
- ii. To the extent permitted by applicable law, review of appropriate federal state and local records for the previous seven (7) years to determine if the personnel's has a criminal record. The investigation shall include all addresses where the personnel have resided in the previous seven (7) years, and all employer locations where the personnel's was employed in the previous seven (7) years. A criminal conviction report shall include the type of offense and whether the listed offense is a felony, and where not prohibited by applicable law or regulation, misdemeanors. Where a comprehensive statewide search initially indicates a criminal record the details of which are not available in five (5) business days, county searches shall be conducted. County searches shall be concerned in all other situations where comprehensive and timely statewide searches are not available.
- iii. Agency must assure that it will not deploy any personnel who is listed under Sex Offender Registration list.

Staffing Agency further agrees that, without prior consultation with and approval from Wipro, it shall not deploy to Wipro any personnel for whom the report indicates either a discrepancy between the criminal record, employment history, educational attainments, licenses and/or professional certifications claimed by the shortlisted personnel. Staffing Agency also agrees that before deploying any personnel whom the report indicates has a criminal records, it shall inform Wipro of the nature of the criminal record. Wipro shall have sole discretion as to whether such personnel is suitable for deployment.

In conducting the background investigations, Staffing Agency agrees to comply with all provisions of applicable law.

Notwithstanding the above provisions, Staffing Agency agrees that it shall not deploy any personnel whose background investigation for the previous seven (7) years reveals that such personnel has been convicted of any criminal felony involving dishonesty or a breach of trust.

If any discrepancy is found in the personnel's background investigation at any time during the deployment with Wipro, the Staffing Agency shall, at the option of Wipro, refund to Wipro one month fees paid to the Agency with regard to that personnel and the said personnel will be terminated with immediate effect.

Before deploying any person to provide services to Wipro or upon Wipro's written request, Staffing Agency shall provide to Wipro written certification that Staffing Agency has performed the background investigations required herein. Said certification shall include, but not be limited to, deployed Person's name, the types of investigations performed, the time period(s) investigated, the geographic area(s) investigated (where appropriate), and the names and addresses of all agencies utilized in performing the required investigations. Staffing Agency and Wipro agree that Staffing Agency's failure to comply with any of the provisions of this Section shall constitute a material breach of this Agreement and Staffing Agency agrees to indemnify, defend and hold harmless Wipro and its clients and their respective employees, directors, agents and subcontractors, from and against any and all liability, expenses (including reasonable attorney's fees), costs, damages, settlements and obligations suits, proceedings and claims (whether raised by a third party or otherwise) arising as a result of a Staffing Agency's failure to comply with this section 15.

During the Term of Agreement and for a period of 5 years post termination/ expiration of Agreement, Staffing Agency shall provide assistance to Wipro and support in audits or inspections conducted by Labour Authorities in accordance with law. Staffing Agency shall provide all compliance related documents on periodic basis to Wipro and to its third party auditors, upon Wipro's request. Staffing Agency shall complete background verification process as per Wipro's request. Wipro may request for additional checks for background verification process conducted by Staffing Agency. Staffing Agency shall comply and share the details, as per Wipro's request.

16. Independent Contractor

This Agreement is entered into between the Parties on Principal to Principal basis and neither party shall represent each other as their agents, partners or representatives in any manner. The Parties hereby agree that neither Staffing Agency nor Wipro will have the power to bind the other or incur obligations on the other's behalf without the other's prior written consent, except as otherwise expressly provided herein

17. Change of Ownership:

The Staffing Agency agrees that if there is any change in ownership and/or control of its management during the period of this Agreement and its renewal thereof, the Staffing Agency and/or the transferee shall ensure continuity of the Services as per the terms agreed herein and the transferee hereby undertakes that it accepts joint and several liability with the transferor for any outstanding obligation of the Staffing Agency under this Agreement as of the date the change in ownership takes place. The Staffing Agency and/or the transferee agrees that it will be solely responsible and liable for any/all acts of negligence and omissions during such change in ownership and shall indemnify Wipro for any breach of the terms and conditions agreed herein. The Staffing Agency agrees that Wipro shall have the right to terminate the Agreement for any change in ownership at its discretion.

18. Compliance with local Labor Laws and Immigration Laws:

"The Staffing Agency shall comply with all applicable laws, labor regulations and amendments thereto including but not limited to collective bargaining agreements, workers' compensation, working conditions, fringe benefits, and labor standards.

The Staffing Agency understands that to perform Services under this Contract, its Personnel may require permits, work visas, valid passport and valid legal status. Accordingly, the Staffing Agency agrees that it shall (i) be and remain liable and responsible for valid work permits, verification requirements, legal status, and visa and passport requirements of its Personnel deployed at Wipro or its Client location; and (ii) complete and maintain Form I-9 in accordance with applicable law for Personnel working in the United States; and (iii) maintain a record of all its Personnel deployed in pursuance of this Agreement, along with their legal status documents, passports, visa, work permits and other documents required to authorize such Personnel to provide Services under this Agreement. Wipro may with prior notice, audit and/or verify such visas, passports, permits and other documentation and the Staffing Agency agrees to provide adequate and prompt access to information and data, as may be required by Wipro for this purpose. Further, the Staffing Agency shall defend, indemnify and hold harmless Wipro, its clients and affiliates from and against any liabilities, claims, losses, penalties, fines, damages, suits, costs that arise from or in relation to breach or non-compliance by the Staffing Agency of this provision.

In the event it is determined by Wipro that the Staffing Agency is non-compliant with its obligations hereunder or otherwise is in breach of applicable immigration laws, Wipro may, without prejudice to any other rights it may have in law or otherwise, take one or more of the following actions:

1. Require the Staffing Agency to remove the Personnel in respect of whom such breach or non-compliance has occurred and the Staffing Agency agrees to provide alternate Personnel duly authorized to perform Services within two working days;
2. Terminate this Agreement and/or the relevant work order/SOW with notice but without having to give any rectification period.

It is clarified that nothing contained herein or otherwise in this Agreement prohibits Wipro from engaging with such Personnel (either directly or through an alternate agency), subject to compliance with applicable immigration laws in respect of such Personnel.

19. Drug Tests:

The Staffing Agency shall ensure that all Personnel deployed must submit to and pass the applicable drug test as and when required by Wipro and to the extent allowed under the local laws.

20. Assignment

Staffing Agency shall not assign its rights and/or obligations under this Agreement without Wipro's prior written consent.

21. Waiver; Section Headings

- a) Either party's failure to insist on strict performance of any term of this Agreement or failure to take advantage of any of its rights with respect to this Agreement will not operate to excuse performance or waive any such right at any future time.
- b) The numbered section headings are for reference purposes only and do not have contractual or binding effect.

22. Notices

Except as otherwise provided in this Agreement, whenever notice, demand or other communication will or may be given to either party in connection with this Agreement, it will be in writing and will be sent by certified mail, postage prepaid, return receipt requested or by overnight express carrier with established tracking capability, such as FedEx or UPS, and will be sent to the following addresses (or to such other address or addresses as may be from time to time hereinafter designated by the parties):

If to Wipro: Wipro Limited
Doddakannelli, Sarjapur Road,
Bangalore 560 035, India
Attn: General Counsel, Legal Department
Email: generalcounsel.office@wipro.com

If to Staffing Agency:
Staffing Agency name: Advanced Technology Solutions of FL, LLC
Address Tel: 2202 North Westshore Blvd. Suite 230 Tampa, Florida 33607
Fax: N/A
Attn: Crispian Atkins, Crispian.Atkins@ats-ga.com

23. Severability of Terms

If any provision of this Agreement or any SOW/ WO is held invalid or unenforceable by an arbitrator, the remaining provisions of this Agreement or such SOW/ WO will not be affected. In such event, the invalid or unenforceable provision will be replaced by a mutually acceptable provision that comes closest to the original intent of the parties or will be modified by the arbitrator to conform to the most expansive permissible reading under the law consistent with the intention of the parties expressed in the unenforceable provision.

24. Governing Law

This Agreement will be governed by and interpreted under the laws of the State of New York, without regard to its conflict of laws principles. Disputes, if any, shall be first resolved amicably, failing which shall be referred to sole arbitrator mutually appointed by the Parties in accordance with the rules of American Arbitration Association. The venue of arbitration shall be in New York and the conduct of arbitration shall be in English.

25. Legal expenses

The Parties agree that in the event of any dispute or litigation between the Parties, the prevailing party shall be entitled to claim reasonable legal expenses including attorney's fees from the other party

26. Force Majeure

- a) In no event will either party be liable to the other for any delay or failure to perform hereunder, which delay or failure to perform is due to causes beyond the control of said party including, but not limited to, acts of God; acts of the public enemy; acts of government, or any State, territory or political division of the government; fires; floods; epidemics; quarantine restrictions; strikes; terrorist actions; and freight embargoes.
- b) In every case the delay or failure to perform must be beyond the control and without the fault or negligence of the party claiming excusable delay, and the party claiming excusable delay must promptly notify the other party of such delay.
- c) Performance period under this Agreement or under any SOW/ WO will be considered extended for a period of time equivalent to the time lost because of any delay which is excusable under this section; provided, however, that if any such delay continues for a period of more than sixty (60) days, the party not claiming excusable delay will have the option of terminating this Agreement or the applicable SOW/ WO, upon notice to the party claiming excusable delay.

27. Non-solicitation & Cooling off Period

- (a) Staffing Agency will not, during the term of this Agreement and for a period of one (1) year thereafter, either
 - (i) directly or indirectly solicit, any customer or client of Wipro with similar services for the specific project on which Wipro is already engaged with the Client, except where the Staffing Agency has an existing business relationship with the Wipro Client provided Staffing Agency can provide proof upon request of Wipro that a previous contractual relationship existed or;
 - (ii) directly or indirectly, solicit, recruit, employ or hire the employees of Wipro.
- (b) Staffing Agency agrees that it shall operate a “cooling-off period” policy for all Staffing Agency’s personnel who are allocated to work for Wipro. Such “cooling-off period” policy shall mean that no Staffing Agency personnel who is providing Services to Wipro under this Agreement shall be allocated for a period of at least one (1) year after the end of such Staffing Agency’s personnel involvement in this Agreement to any other company or entity where such company or entity has a business which may be competing with or similar to that of Wipro in the event Staffing Agency requires clarification on whether an entity is a competitor or similar to Wipro, Staffing Agency may request, and Wipro may provide such clarification. Wipro reserves the right to audit Staffing Agency at any time during and for a period of one (1) year after expiry or termination of this Agreement to ensure that the “coolingoff period” policy is active and being applied to the allocation of Staffing Agency’s personnel.
- (c) Staffing Agency acknowledges and agrees that Wipro will be irreparably harmed should Staffing Agency not comply with the provisions of this Clause 27 (Non-solicitation & Cooling off Period). The Staffing Agency therefore agrees to the entry of an injunction against it in the event of actual or threatened

breach of its obligations hereunder and acknowledges such relief shall be in addition to such other and further relief as may be available to Wipro at law or in equity.

28. Non –Compete:

In the event Staffing Agency's personnel leave or is/are separated from Wipro, the Staffing Agency and/or Staffing Agency's Personnel agree not to solicit, either directly or indirectly, business from, or undertake with any customers serviced by the personnel for a period of two years thereafter.

29. Interpretation

The Parties acknowledge and agree that they have mutually negotiated the terms and conditions of this Agreement and that any provision contained herein with respect to which an issue of interpretation or construction arises shall not be construed to the detriment of the drafter on the basis that such party or its professional advisor was the drafter.

30. Entire Agreement

This Agreement, together with the SOW and Change Orders executed by the parties, constitutes the final, entire and exclusive agreement among the parties with respect to its subject matter. No modification or waiver of the provisions of this Agreement will be valid unless it is in writing and signed by authorized representatives of the parties. Email communications or any other form of communications between the parties will not constitute a valid waiver or modification to this Agreement.

31. Audit Rights

Staffing Agency shall keep and maintain clear, accurate, and complete books and records relating to all matters affecting the performance of Services and the deployment of personnel under this Agreement including without limitation relevant pay slips, provident fund or other statutory submission proofs. Wipro shall have the right, annually or at other reasonable times and on reasonable notice, to audit such books and records at the Staffing Agency's offices. Except as may be required in connection with the resolution of any dispute arising under this Agreement, Wipro shall keep in confidence all information furnished to it or that it might gain or gather from the examination or audit of Staffing Agency's books. If any audit discloses any error, then the Staffing Agency shall by appropriate payment forthwith adjust the same. If any audit discloses overpayment of fees by Wipro exceeding 2% of the amount payable by Wipro for the services rendered for the audited period, in addition to the amount of underpayment, the Staffing Agency shall bear the cost of such audit.

32. Business Continuity Plan Or Disaster Recovery Plan

The Staffing Agency, within 90 days from effective date of this Agreement, shall furnish Wipro, with disaster recovery and business continuity plans and procedures, to implement and ensure continuity of the Service at a level agreeable to Wipro, during Disaster situations affecting Staffing Agency's Services ("Disaster Recovery and Business Continuity Plan/DR Plan").

Once the DR Plan is finalized by Wipro, Staffing Agency shall maintain DR Plan and implement during disaster situations affecting Staffing Agency's services ("Disaster") to ensure continuity of the service at a level agreeable to Wipro. The DR plan shall be reviewed by Wipro on an annual basis. Upon discovery of a Disaster, Staffing Agency shall immediately execute the DR Plan and promptly provide Wipro with a written notice of such Disaster and commencement of Services pursuant to the DR Plan.

Wipro reserves the right to review and test the DR Plan of Staffing Agency on an annual basis to ensure preparedness to execute the DR Plan. Upon Wipro's request, Staffing Agency shall participate in tests or drills conducted by Wipro. The Staffing Agency shall review DR Plans on an annual basis to ensure adequacy and readiness and shall share the results of such reviews with Wipro upon request.

33. Data Security

To the extent applicable, the Staffing Agency agrees that in the course of performing its obligation under this Agreement, it may have access to and it might process Personal Data ("Personal Data" means any information relating to an identified or identifiable natural person; an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person) relating to Wipro (including its employees, applicants, customers, etc.) and/or other third parties ("**Wipro Personal Data**")

"Process", "Processing" or "Processed" means any operation or set of operations which is performed upon Wipro Personal Data whether or not by automatic means, including, without limitation, accessing, collecting, recording, organizing, retaining, storing, adapting or altering, retrieving, consulting, using, disclosing, making available, aligning, combining, blocking, erasing and destroying personal data and any equivalent definitions in applicable Data Protection Laws to the extent that such definitions should exceed this definition;

"Data Protection Laws" means all applicable laws ("laws, rules, regulations, regulatory guidance, regulatory requirements, legislation, resolution, policy, guideline from time to time having the force of law and related to the provision, receipt or use of the Services and shall include data privacy/protection laws") related or associated to Wipro or Staffing Agency pertaining to privacy, confidentiality or secrecy and protection of Wipro Personal Data.

The Staffing Agency agrees that Wipro is subject to laws and regulations of jurisdictions, which impose strict obligations relating to the protection of Wipro Personal Data. The Staffing Agency shall comply (including its personnel compliance) with the requirements set out in this Section relating to Processing of Wipro Personal Data on behalf of Wipro.

- a) The Staffing Agency represents and warrants that it shall Process Wipro Personal Data in compliance with all applicable Data Protection Laws.
- b) The scope of Processing of Wipro Personal Data by the Staffing Agency under this Agreement shall be set out in the applicable Statement of Work and/or the Work Order.
- c) The Staffing Agency shall not be entitled to use or otherwise Process any Wipro's confidential information and/or Wipro Personal Data for any purpose other than to provide the Services and to perform its other obligations under the Agreement
- d) The Staffing Agency shall only Process Wipro Personal Data in compliance with and in accordance with Wipro's instructions and the terms of the Agreement

- e) The Staffing Agency shall duly notify Wipro if, in its opinion, Wipro's instructions may be in breach of Data Protection Laws;
- f) The Staffing Agency shall provide assistance to Wipro for responding to requests from individuals exercising their rights under the Data Protection Laws. The Staffing Agency will immediately inform Wipro of its receipt of any such request.
- g) The Staffing Agency shall comply with any instructions given by Wipro in connection with the requirements of any Data Protection Laws which relate to the jurisdiction(s) from which and for which the relevant obligations of the Staffing Agency under the Agreement are to be performed (including providing reasonable assistance to Wipro to conduct privacy impact assessments (and any related consultations) where required under Data Protection Laws);
- h) The Staffing Agency shall not disclose or provide access to Wipro Personal Data without the written consent of Wipro apart from for the purposes of fulfilling its obligations under the Agreement;
- i) Where the Staffing Agency receives a request from a juridical or government authority regarding access to Wipro Personal Data it will immediately notify Wipro unless such notification is prohibited by law and in the event such disclosure is required, take reasonable measures to ensure that only Wipro Personal Data as relevant to the request is shared across.
- j) The Staffing Agency shall ensure that all reasonable steps are taken to ensure the reliability of the Staffing Agency's personnel that will have access to and/or Process Wipro Personal Data (including but not limited to, in particular, performing appropriate background screening checks, staff training and disciplinary measures in case of non-compliance) and limit such Processing to those personnel of the Staffing Agency who have a need to know or access Wipro Personal Data for the purposes of providing Services under or in relation to this Agreement;
- k) The Staffing Agency shall ensure any of the Staffing Agency's personnel or any other person acting under its supervision who access and/or Processes Wipro Personal Data are aware of their obligation not to Process Wipro Personal Data except in performing their duties pursuant to this Agreement and any applicable Data Protection Laws;
- l) The Staffing Agency shall separate Wipro Personal Data held and Processed pursuant to this Agreement from its own data and from any data of its other clients;
- m) The Staffing Agency shall destroy and/or return Wipro Personal Data immediately upon expiry/termination of this Agreement, or earlier if the purpose for which such Wipro Personal Data is required has been fulfilled. It is clarified that Wipro may require the Staffing Agency to delete, amend, modify or otherwise dispose Wipro Personal Data at any time during the term of the Agreement
- n) The Staffing Agency shall support Wipro to comply with its own data security obligations under Data Protection Laws.
- o) The Staffing Agency shall not without Wipro's prior written consent or written instructions transfer Wipro Personal Data out of any country or territory or remotely access Wipro Personal Data from outside any country or territory. However, if permitted by Wipro pursuant to this paragraph, shall be subject to an added security and legal and compliance review by Wipro and such additional restrictions or terms that Wipro may reasonably require. Whereas, in relation to the transfer of Wipro Personal Data from a country within the European Economic Area ("EEA") to any country or territory outside the EEA or remote access to Wipro Personal Data held in the EEA from outside the EEA, the Staffing Agency shall comply with the standard contractual clauses for the transfer of personal data to processors established in third countries under the General Data Protection Regulation (EU) 2016/679 (as may be amended or replaced from time to time). The Staffing Agency shall enter into and execute any appropriate documentation to facilitate compliance with this paragraph as requested by Wipro from time to time.
- p) The Staffing Agency shall not subcontract any part of the Services without the prior written consent of Wipro and without requiring the sub-processor to sign a contract containing equivalent provisions and in no case less protective as those set out in this provision/Section. The Staffing Agency undertakes also to send promptly a copy of any sub-processor agreement it concludes to Wipro.

- q) The Staffing Agency shall at all times allow Wipro or its third party auditor access to the Staffing Agency's data processing facilities (or the Staffing Agency's subcontractor's facilities) to carry out an audit of all facilities, equipment, documents or electronic data relating to and/or used in the processing of Wipro Personal Data by the Staffing Agency and verify the Staffing Agency's confidentiality and security measures taken, provided that Wipro shall give reasonable notice to the Staffing Agency prior to conducting such audit.
- r) The Staffing Agency shall promptly inform Wipro within twenty-four hours about: (i) any breach (actual or threatened) of Wipro Personal Data provided to the Staffing Agency and the steps it has taken to mitigate such breach; (ii) any request received directly from the individuals relating to their personal data concerned by Wipro Personal Data without responding to that request, unless it has been expressly authorized by Wipro to do so; (iii) any legally binding request for disclosure of Wipro Personal Data by a law enforcement authority unless otherwise prohibited, such as a prohibition under criminal law to preserve the confidentiality of a law enforcement investigation.
- s) The notification referred to in (r)(i) shall at minimum contain:
 - i) A description of the incident including where possible, the categories and approximate number of data subjects concerned and the categories and approximate number of personal data records concerned;
 - ii) Contact details of the Data Protection Officer/alternative contact point of the Staffing Agency from whom more information can be obtained
 - iii) A description of the likely consequences of the incident.
 - iv) The measures taken/proposed to address the incident, including, where appropriate, measures to mitigate its possible adverse effects.
- t) The Staffing Agency shall use the highest industry standards and data controls and take technical and organizational security measures to safeguard and protect Wipro Personal Data against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure, access, in particular, when the processing involves the transmission of data over a network, and against all other unlawful forms of processing. The Staffing Agency agrees to provide a detailed list of such security measures and controls taken at Wipro's request. In particular, the processor shall implement appropriate technical and organisational measures to ensure a level of security appropriate to the risk, including inter alia as appropriate:
 - i) pseudonymisation and encryption
 - ii) measures to ensure the ongoing confidentiality, integrity, availability and resilience of processing systems and services;
 - iii) means to restore the availability and access to personal data in a timely manner in the event of a physical or technical incident
 - iv) a mechanism for periodically testing, assessing and evaluating the effectiveness of technical and organisational measures put in place to ensure the security of the processing.

The Staffing Agency acknowledges and agrees that in case of any breach by the Staffing Agency to the above obligations, Wipro is entitled to terminate the Agreement.

Accepted and agreed as of the date first above written by the following authorized party representatives:

Wipro Limited.


Name: Santosh Dakshina Murthy

Title: Mgr, Central Procurement Organization

Staffing Agency


Name: Crispian Atkins

Title: President

Attachments:

Appendix A : Non-disclosure and intellectual property assignment agreement

Appendix A : Non-disclosure and intellectual property assignment agreement with Wipro Limited

I, [*add name*], son/ daughter of [*add father's name*] of [*insert present employer name and address and own permanent place of residence*] ("you") agrees as follows:

Whereas, during the course of your employment and service with ---- ('Employer') you will be providing certain services for Wipro Limited ('Customer') as per the services agreement entered into between your Employer and Customer ('Services'), and you hereby agree that you may during your involvement in the Services come in contact with the Confidential Information (as defined below) of Customer, or its clients, Staffing Agency or vendors ('Information').

1. You agree:

- (a) to hold the Information in complete confidence and, unless you have Customer's prior written consent, not disclose it, in whole or in part, to any person other than those directly concerned with the Services and whose knowledge of such Information is essential for such purposes;
- (b) not to use the Information for any purpose other than to enable you to perform the Services unless you have Customer's prior written consent;
- (c) to return to Customer upon demand any and all Information, written documents (or copies thereof) equipment, computer software or other materials entrusted to you in the course of the performance of the Services and not to distribute in whole or in part any such documents, materials or other items without

Customer's prior written consent; and

- (d) to comply with all procedures and policies specified by Customer from time to time including but not limited to Physical Security, Data Security or Information Security.

2. No announcement or disclosure of the Services performed by you is permitted without the prior written consent of Customer.

3. The confidentiality obligations in this Agreement shall be binding on you for so long as the Information retains commercial value which may be even after you cease performing the Services. The intellectual property related clauses given below shall last for the duration of any related Intellectual Property Rights.

4. You agree that during the Services being provided by you, you might develop or be involved in certain processes, software, products, services or any other materials for Customer or Customer's clients. You agree that all rights including any Intellectual Property rights in any material developed or used by you during your provision of Services to Customer shall be the property of Customer, you hereby irrevocably and unconditionally assign all rights including ownership rights or Intellectual Property rights in such materials to Customer or such other party as may be specified by Customer. You agree that you will assist Customer or any other party assigned by Customer in documenting or filing for any registrations in order to protect Customer's rights in such Intellectual Property Rights.
 5. You hereby agree that any breach by you of the obligations specified herein, will lead to severe losses for Customer or its clients and hence you agree that Customer or another party specified by Customer may take legal action against you in the event of such breach, such legal action may include but not be limited to injunctive or equitable remedies or actions for specific performance in the relevant court of law.
 6. You agree that this agreement shall be governed by New York law and consent to the jurisdiction of the federal and state courts of New York.
-

CONTRACTOR (NAME)

Signed:.....
Place:.....
Date:.....

APPENDIX B

Staffing Agency's adherence to the code of conduct is mandatory and other annexures to be decided by Procurement Manager.

SCOC: <https://www.wipro.com/content/dam/nexus/en/investor/corporate-governance/policies-and-guidelines/ethical-guidelines/12774-supplier-code-of-conduct.pdf>

COBC: <https://www.wipro.com/content/dam/nexus/en/investor/corporate-governance/policies-and-guidelines/ethical-guidelines/code-of-business-conduct-and-ethics.pdf>

EXHIBIT B

Partner Services Agreement

This Partner Services Agreement (the "Agreement") is dated as of February 13, 2023, (the "Effective Date") and is between Advanced Technology Solutions of Florida (the "Partner") and Back Office Staffing Solutions, LLC (the "Company").

BACKGROUND

A. Partner is in the business of identifying, screening, and placing temporary or contract workers (each, a "Contractor") at client companies (each, a "Client") for temporary or contract assignments (each, an "Assignment").

B. Company is in the business of serving as an employer of record for such Contractors and providing related back-office payroll and invoicing services to Partners in exchange for a fee quoted as a percentage of the gross wages paid.

OPERATIVE PROVISIONS

In consideration of the foregoing, the parties hereby agree as follows:

1. COMPANY SERVICES; CLIENT INVOICES

a. The Company shall provide the services set forth on Exhibit A (the "Services"). In connection with the Services, the Company shall serve as the employer of record for Form W-2 Contractors placed by Partner with Partner's Clients or as agent of record for Form 1099 Contractors who are Placed by Partner with Partner's Clients, as the case may be. The Company shall also provide back office payroll and invoicing services, as described in each applicable Client Services Agreement, for and on behalf of Partner with respect to those Assignments.

b. The Company shall invoice the Client weekly for the payroll processed by the Company at the bill rates agreed upon between Partner and Client. Partner consents and intends that only the Company will invoice and collect payment from Clients in connection with Assignments processed through the Company. Partner shall not invoice nor collect payment from Clients. In the event Partner receives payment of invoices from Clients directly, Partner shall remit any such funds to the Company within two (2) business days of receipt. If Partner does not timely remit such funds, the Company may immediately initiate an ACH debit to recover such funds.

2. COMPANY FEE AND PARTNER PROFIT DISTRIBUTION

a. Partner shall review the Pricing Calculator in the Partner Portal before submitting each Assignment, which will show the summary of all fees and upgrades (the "Company Fee"). The Company Fee will be reflected in the Partner's customized pricing calculator available when logged into the Company's Partner Portal. Modifications to base pricing will be included in the

results obtained from the pricing calculator. Pay rates below \$25/hour will be subject to a 2% surcharge to the Company Fee.

b. The Company shall charge a flat-rate fee of ten percent (10%) of gross payments for any Form 1099 Contractors and other non-taxable payments.

c. The Company shall charge a flat-rate fee of (1) ten percent (10%) of stipends paid to contractors under workers' compensation codes 8810 and 8871 or (2) sixteen percent (16%) of stipends paid to contractors under all other workers' compensation codes.

d. The Company's obligations under this Agreement with respect to any Contractor will not take effect until after each of the following has occurred: (1) the Company, the Partner, and the Client have signed and delivered the relevant Partner Service Agreement and Client Service Agreement, as the case may be; and (2) the Contractor has completed all required onboarding in the Company portal.

e. The Company shall process Partner Profit Distributions each Friday for all collections on invoices that are received by the Company by Wednesday of that same week. "Partner Profit Distribution" means the (1) amount collected from the Client during that week, minus (2) (A) the applicable gross wages paid to each Contractor, (B) the applicable payroll burdens on such gross wages incurred by the Company, including items such as FUTA, SUTA, social security, Medicare, workers' compensation and applicable state and local taxes, (C) the Company Fee, (D) the actual gross wages and related payroll burdens (see (B) above) incurred for any paid sick leave or paid time off that Company is required by law to pay on behalf of each Contractor, (E) stipends and expenses paid to Contractors, (F) any pre-employment fees or adjustments, including screening fees, drug tests, and background checks, (G) any Finance Charges incurred under this Agreement, (H) any invoices charged back to the Partner, along the related fees, under this Agreement and (I) any gross payroll and related payroll burden adjustments recorded during that week but related to a Partner Profit Distribution previously paid by the Company

f. Partner may edit the Client Service Agreement to pass onto the Client items (D), (F) and/or (G) in 2.e above.

g. Partner hereby authorizes Company to (1) make payments to Partner via ACH deposits (the "ACH credits") and (2) make withdrawals for payments from Partner via ACH withdrawals (the "ACH debits"), as provided by this Agreement, and in accordance with the Authorization for ACH Credit and Debit Agreement executed by Partner.

h. If a Partner Profit Distribution calculation results in a negative distribution amount, the negative distribution amount will carry over to the subsequent week's Partner Profit Distribution calculation. If there is a cumulative negative Partner Profit Distribution amount after the calculation in the subsequent week, Partner must cure the cumulative negative distribution via ACH within three (3) business days after the Company gives notice of the cumulative negative distribution to the Partner. If Partner does not timely remit such funds, it becomes immediately payable via ACH debit by the Company.

3. CLIENT CREDIT AND NON-PAYMENT.

a. Company may, in its sole discretion, accept or deny or terminate any Client or Assignment based on Company's analysis of Client's creditworthiness, or any other reason.

b. The Company will finance the gross payroll and related payroll burdens for up to 45 days. Partner will be assessed a finance charge of 1.5% of the invoice for all invoices aged 45 days from invoice date, irrespective of the Client's invoice payment terms, and an additional 1.5% every 30 days thereafter (the "Finance Charge"). For example, an invoice aged 45 days from the invoice date will incur a Finance Charge of 1.5% and on day 75, an additional Finance Charge of 1.5% will be applied, and recurring every 30 days thereafter.

c. If an invoice remains unpaid for 90 days after the invoice date, the invoice amount will be charged back to the Partner through the Partner Profit Distribution calculation. Partner shall reimburse Company for any fees incurred. If the invoice is sent out for collections, any collection fees or attorney fees will also be owed to Company. The Company will deduct any such fees due from the Partner Profit Distribution.

d. If the invoice is subsequently collected, Company will repay Partner the net amount received by the Company for the invoice via the next Partner Profit Distribution calculation.

4. TERM.

a. The term of this Agreement will be for one (1) year and will automatically renew on the first anniversary and every year thereafter. Either party may terminate the Agreement at any time with 90 days' written notice (the "Notice Period") to the other party.

b. If Partner Profit Distribution is in a deficit when notice of termination is given or during the Notice Period, the deficit is immediately due and payable. The Company will execute an ACH debit. In the event the ACH debit is not sufficient to cover the deficit, the Partner must immediately remit the remaining deficit within three (3) business days. The Company must remain the Employer of Record and Agent of Record for all existing and new Contractors at the Partner's existing and new Clients for the term of the Notice Period. Partner must make best efforts to ensure all Client invoices are paid to the Company on a timely basis.

5. NONDISPARAGEMENT. A party shall not make, encourage, or otherwise facilitate any written or oral statement or communication that disparages or criticizes another party, its executives, its officers, or its employees (each, a "Protected Person"), that harms any Protected Person's reputation, or that disrupts or impairs the party's normal, ongoing business operations (including in response to reference calls by current or potential customers, investors, or prospective employees), except as required by law; provided, however, that this restriction does not apply to written or oral statements by any Protected Person with any other Protected Person or with outside advisers or affiliates. This provision is not intended to prevent any person from (1) responding to any incorrect, disparaging, or derogatory statement or to any communication

that could reasonably be expected to injure such person's reputation, or (2) making any truthful statement to the extent required by law or required by any court, arbitrator, mediator, or administrative or legislative body.

6. **CONFIDENTIALITY.** Company shall not disclose confidential information provided by Partner. Partner shall not disclose the terms of this Agreement or of any other contracts with Company, or any pricing information related to the services performed by the Company.

7. **MUTUAL INDEMNIFICATION; LIMITATION OF LIABILITY.**

a. Each party shall indemnify the other party, its affiliates, and each of their respective officers, directors, shareholders, managers, members, employees, representatives, agents, successors, and assigns from and against all losses and liabilities to the extent arising out of or related to (1) the indemnifying party's negligence, gross negligence, or intentional misconduct in performing any of its obligations under this Agreement, or (2) the indemnifying party's material breach of this Agreement.

b. Except for indemnification obligations under this Agreement, a party will not be liable for any special, incidental, punitive, or consequential damages of any kind in connection with this Agreement even if such party has been informed in advance of the possibility of such damages.

8. **NOTICES.** Any notice required or permitted by this Agreement must be in writing and must be delivered as follows with notice deemed given as indicated: (1) by personal delivery when delivered personally by any reasonable method including email, fax, or hand delivery; (2) by overnight courier upon written verification of receipt; or (3) by certified or registered mail, return receipt requested, upon verification of receipt. A party shall send any such notice to the addresses set forth in this Section 8 or such other address as a party may specify in written notice in accordance with the provisions of this Section 8.

The Company:

Back Office Staffing Solutions, LLC
9450 SW Gemini Drive
PMB 42353
Beaverton, OR 97009-7105

The Partner:

Advanced Technology Solutions of Florida LLC
2202 North Westshore Blvd Suite 230
Tampa, Florida 33607

9. **ADDITIONAL PROVISIONS.** The Agreement does not intend to create any agency, partnership, joint venture, or employment relationship between the parties; the parties intend

only to be independent contractors. Partner has no authority to bind Company in any matter. In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and attorneys' fees. New Jersey law governs this Agreement.

[signature page follows]

The parties have signed this Partner Services Agreement as of the Effective Date.

Company:

BACK OFFICE STAFFING SOLUTIONS, LLC

By: Neil Lebovits

Neil Lebovits

Chief Executive Officer

Partner:

Crispian Atkins

Crispian Atkins (Feb 13, 2023 17:53 EST)

By: _____

Name:

Title:

EXHIBIT A
Base Services

Company shall provide the following services, except as may be otherwise agreed by Partner and Company from time to time in writing:

Core services

Employer of Record (W-2) and Agent of Record (1099)

Electronic contractor on-boarding

E-Verify & I-9 compliance

Online timecard submission

Weekly payroll processing

Payroll funding

Weekly invoicing

Credit & collections

Workers' compensation insurance

Workers' compensation claims management

Unemployment insurance

Unemployment claims management

Business insurance

Risk management

Compliance review

Quarterly & annual payroll tax filings

Healthcare & benefits administration



Client Services Addendum

This is an agreement between Wipro Limited and its successors-in-interest, subsidiaries, Affiliates and permitted assigns, ('Client') and Back Office Staffing Solutions, LLC ('Company'). Client's recruiting firm, Advanced Technology Solutions of Florida, LLC ('Partner') has entered into a contract with you to provide temporary or contract labor (the 'Contractor') to your organization. Partner has outsourced the legal employment of your assigned employees to an affiliated party, the Company. The Company will become the legal Employer of Record for this employee (Agent of Record for 1099 contractors). As such, the Company will assume all legal responsibility for the employment of the Contractor, including process all federal, state and local withholding and unemployment payments, maintain applicable insurance coverage for Contractor, and pay all Contractors.

Company will bill the Client for the time and services on behalf of Partner as evidenced by a Client approved timecard. Client agrees that the time submitted in this timecard has been reviewed and approved the Client. Client agrees to submit payment of invoices directly to Company. Payments should be sent to:

Payments should be sent to:

ACH/WIRE:

Back Office Staffing Solutions

Account No.: [REDACTED] 5267 (SWIFT BOFAUS3N)

Bank of America ABA (ACH): [REDACTED] 0012

Bank of America ABA (WIRE): [REDACTED] 9593

Remittance submissions to: Remit@backofficestaffingsolutions.com

MAIL:

West Coast:

Back Office Staffing Solutions

PO Box #51042

Los Angeles, CA 90074-1042

Or

East Coast:

Back Office Staffing Solutions

P.O. Box 742890

Atlanta, GA 30374-2890

PAYMENTS VIA OVERNIGHT DELIVERY

West Coast:

Lockbox LAC-051042

For the account of: Back Office Staffing Solutions

2706 Media Center Drive

Los Angeles, CA 90065

Or

East Coast:

Bank of America Lockbox Services

Lockbox 742890

For the account of: Back Office Staffing Solutions

6000 Feldwood Road

College Park, GA 30349

AUTHORIZATION FOR ACH TRANSFERS

To the extent permitted, Client may opt to pay invoices through its designated bank account. If Client elects to pay amounts due under this Agreement through ACH transfers from Client's designated bank account, Client authorizes Company to electronically debit and, where required, electronically credit Client's designated bank account via ACH for amounts due under to this Agreement. Client agrees to adhere to the ACH rules issued by the National Automated Clearing House ("NACHA") and all applicable laws. Client's authorization for ACH transfers will remain in force until Client revokes authorization from Company by removing Client's bank account information from the online dashboard or by contacting customer support. Client understands that Company requires at least one business day's prior notice in order to cancel authorization for ACH transfers.

Client must notify Company of any change in Client's designated bank account's information at least five business days before any such change by updating Client's bank account information in the Platform online dashboard or by contacting customer support.

Client may view a history of payment transactions by viewing them in their online portal. Client is responsible for making sure Client's payment history reconciles with the records for Client's bank account. Client must notify Company of any errors in the transaction history (each, an "Error") within 30 days of when the Error was viewable in the payment transaction history on the online dashboard or else Client will forfeit the right to contest the Error, except where such forfeiture is prohibited by applicable law or the NACHA rules.



INDEMNIFICATION

As used in this section, 'Indemnified Party or Parties' shall mean the Company and the Partner and their clients and subcontractors and their respective subsidiaries and affiliates, directors, officers, employees and agents thereof. Client shall indemnify (without any limit) and defend or settle, at its sole expense each Indemnified Party, from and against any and all liability, expenses (including reasonable attorney's fees), costs, damages, settlements and obligations suits, proceedings and claims (whether raised by a third party or otherwise):

Arising out of infringement or alleged infringement of any patent, copyright, trade secret or other proprietary right of any third party, arising out of the acquisition, or use by the Indemnified Party of any Services, software, materials, equipment, combination, concepts, information or process designed, procured or delivered by Indemnified Party pursuant to or in connection with this Agreement;

Arising out of Indemnified Party's performance of the Services hereunder including but not limited to software quality, errors or omissions, inadequate or incomplete performance of the Services, claims for death, bodily injury or destruction of tangible property;

Arising from Indemnified Party or its personnel's acts or omissions, or a breach by Indemnified Party or its Personnel of any of its obligations, representations and warranties contained in this Agreement including without limitation any claims raised by Client's clients;

Alleging that Indemnified Party's personnel are employees of Client for any purpose;

Arising out of a claim that any personnel are employees of any third party or have breached any non-compete provisions that may be applicable to such personnel; or

Any breach of applicable law including without limitation any data privacy breach or requirements of the Indemnified Parties.

Any breach of the Indemnified Party's or its personnel obligations of confidentiality.

If an Indemnified Party seeks indemnification under this INDEMNIFICATION:

The Indemnified Party shall notify the Client within thirty (30) days after learning of the occurrence of any event that is asserted to be an indemnifiable event pursuant



to this Agreement. Upon such notification, the Indemnifying Party shall assume exclusive control over and shall assume all expense with respect to the defense, settlement, adjustment or compromise of such claim. The Indemnified Party shall provide reasonable cooperation and provision of assistance, as may be reasonably requested by the Indemnifying Party.

The Indemnified Party shall have the right to employ separate counsel in any action or claim and to participate in the defense thereof at the expense of the Indemnifying Party if counsel is retained because the Indemnifying Party does not notify the Indemnified Party within twenty (20) days after receipt of a claim notice that it elects to undertake the defense thereof;

The Indemnifying Party shall obtain the prior written approval of the Indemnified Party before entering into any settlement, adjustment, or compromise of such claim or ceasing to defend against such claim, if pursuant to or as a result of such settlement, adjustment, compromise, or cessation, injunctive or other relief would be imposed against the Indemnified Party;

If the Indemnifying Party does not assume control over the defense of such claim as provided herein, the Indemnified Party shall have the right to defend the claim in such manner as it may deem appropriate at the cost and expense of the Indemnifying Party, and with the consent of the Indemnifying Party, to settle, adjust, or compromise such claim. The Indemnified Party may settle, adjust, or compromise any such claim without the consent of the Indemnifying Party if the Indemnified Party waives indemnification for such claim;

The Indemnifying Party shall remit payment for the amount of a valid and substantiated claim for indemnification hereunder promptly upon receipt of a claim notice therefor. Upon the payment in full of any claim hereunder, the Indemnifying Party shall be subrogated to the rights of the Indemnified Party against any person with respect to the subject matter of such claim; and

In the event that the Indemnifying Party reimburses the Indemnified Party for any third-party claim, the Indemnified Party shall remit to the Indemnifying Party any reimbursement that the Indemnified Party subsequently receives for such third-party claim.

(Signature page to follow)



Back Office Staffing Solutions, LLC
Company

Neil Lebovits
Signature

Neil Lebovits
Name

Chief Executive Officer
Title

Wipro Limited
Client

[Signature]
Signature

Santosh Dakshina Murthy
Name

Mgr, Central Procurement Organization
Title

Advanced Technology Solutions of Florida
Partner

[Signature]
Signature

Crispian Atkins
Name

CEO
Title



EXHIBIT C

Payroll Journal Report

Affiliate: Back Office Staffing Solutions LLC

For Period From : 01/01/23 - 06/24/23 Date Type : Check Date SSN : % Group By: Branch Show Summary: FALSE

Bank : All | All
 Branch : Advanced Technology Solutions of Florida

Payee Name	Ck.#	Ck.Date	Gross Amn't	Fed'l Taxes	FICA	MED	State	Other Taxes	Garn.	Health Insur.	Other	Net Check	DD	Ck.
Branch : Advanced Technology Solutions of Florida														
Almonte, Grace	34302	03/10/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	34676	03/17/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	35048	03/24/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	35359	03/31/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	35769	04/07/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	36136	04/14/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	36481	04/21/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	36905	04/28/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	37293	05/05/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	37687	05/12/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	38054	05/19/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	38410	05/26/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	38772	06/02/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	39115	06/09/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	39463	06/16/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Almonte, Grace	39793	06/23/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Atkins, Crispian	33550	02/22/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	33928	03/03/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	34305	03/10/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	34680	03/17/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	35050	03/24/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	35361	03/31/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	35771	04/07/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	36138	04/14/23	\$6,500.00	\$0.00	\$403.00	\$94.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,002.75	Y	Regular
Atkins, Crispian	36484	04/21/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	36909	04/28/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	37298	05/05/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	37691	05/12/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	38059	05/19/23	\$8,375.00	\$0.00	\$519.25	\$121.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,734.31	Y	Regular
Atkins, Crispian	38414	05/26/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular

Atkins, Crispian	38776	06/02/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	39118	06/09/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	39466	06/16/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Crispian	39796	06/23/23	\$5,000.00	\$0.00	\$310.00	\$72.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,617.50	Y	Regular
Atkins, Stephanie	33551	02/22/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	33929	03/03/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	34306	03/10/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	34681	03/17/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	35051	03/24/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	35362	03/31/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	35772	04/07/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	36139	04/14/23	\$5,980.00	\$0.00	\$370.76	\$86.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,522.53	Y	Regular
Atkins, Stephanie	36485	04/21/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	36910	04/28/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	37299	05/05/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	37692	05/12/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	38060	05/19/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	38415	05/26/23	\$5,980.00	\$0.00	\$370.76	\$86.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,522.53	Y	Regular
Atkins, Stephanie	38777	06/02/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	39119	06/09/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	39467	06/16/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Atkins, Stephanie	39797	06/23/23	\$4,600.00	\$0.00	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,248.10	Y	Regular
Beard, Willie	33558	02/22/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	33937	03/03/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	34315	03/10/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	34689	03/17/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	35057	03/24/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	35369	03/31/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	35781	04/07/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	36146	04/14/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	36492	04/21/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	36917	04/28/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	37308	05/05/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	37702	05/12/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	38067	05/19/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	38424	05/26/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	38786	06/02/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	39126	06/09/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	39475	06/16/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Beard, Willie	39803	06/23/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular

Bell, Henry	33561	02/22/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	33940	03/03/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	34318	03/10/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	34690	03/17/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	35059	03/24/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	35371	03/31/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	35783	04/07/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	36148	04/14/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	36494	04/21/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	36919	04/28/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	37310	05/05/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	37704	05/12/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	38069	05/19/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	38427	05/26/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	38789	06/02/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	39129	06/09/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	39478	06/16/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Bell, Henry	39806	06/23/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	33625	02/22/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	34004	03/03/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	34383	03/10/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	34747	03/17/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	35114	03/24/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	35438	03/31/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	35844	04/07/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	36201	04/14/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	36548	04/21/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	36976	04/28/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	37371	05/05/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	37757	05/12/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	38117	05/19/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	38478	05/26/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	38838	06/02/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	39172	06/09/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	39525	06/16/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Eddings, Tremayne	39854	06/23/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Revels Jr, Franklin D	33782	02/22/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	34166	03/03/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	34544	03/10/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	34897	03/17/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular

Revels Jr, Franklin D	35252	03/24/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	35625	03/31/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	36001	04/07/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	36343	04/14/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	36698	04/21/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	37129	04/28/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	37542	05/05/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	37917	05/12/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	38272	05/19/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	38632	05/26/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	38992	06/02/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	39321	06/09/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	39670	06/16/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Revels Jr, Franklin D	39986	06/23/23	\$3,800.00	\$776.62	\$235.60	\$55.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,732.68	Y	Regular
Stephenson, Derrick	33811	02/22/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	34195	03/03/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	34568	03/10/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	34920	03/17/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	35278	03/24/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	35652	03/31/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	36028	04/07/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	36366	04/14/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	36724	04/21/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	37152	04/28/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	37565	05/05/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	37942	05/12/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	38295	05/19/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	38652	05/26/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	39015	06/02/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	39341	06/09/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	39695	06/16/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Stephenson, Derrick	40010	06/23/23	\$4,600.00	\$979.69	\$285.20	\$66.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,268.41	Y	Regular
Subtotal - Advanced Technology Solutions of Florida			Employee Count: 8	Check Count: 142	\$653,635.00	\$100,191.88	\$40,525.37	\$9,477.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$503,440.04

Back Office Staffing Solutions Total		
		No. of Checks 142
+ Gross Amount	\$653,635.00	
		No. of Employees 8
+ Agency Pay	\$0.00	
- Taxes	\$150,194.96	Fed'I Taxes \$100,191.88
		FICA - Employer \$40,525.37
- Deductions	\$0.00	
		FICA - Employee \$40,525.37
Net Amount	\$503,440.04	
		MED - Employer \$9,477.71
		MED - Employee <u>\$ 9,477.71</u>
		Total Taxes \$200,198.04

Total Net Pay and Taxes Paid: \$703,638.08

EXHIBIT D

Invoice Register Report

Affiliate: Back Office Staffing Solutions LLC

For Period From: 01/01/23 - 06/25/23

Date Type: Accounting Period Date

Customer Name: All

Roll Up To Root Customer: FALSE

Group By: Branch

Branch: Advanced Technology Solutions of Florida

Invoice #	Customer Name	Cust. ID	Posted Date	Invoice Date	Invoice Amt.	Sales Tax	Discount Amn't	Finance Charge	ACA Admin Fee	Payment Amn't	Balance Amn't	Bill Amn't	
Branch : Advanced Technology Solutions of Florida													
15216	Wipro Internat onal	8104	02/23/23	02/23/23	\$44,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,520.00	\$44,520.00	
15432	Wipro Internat onal	8104	03/02/23	03/02/23	\$44,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,520.00	\$44,520.00	
15607	Wipro Internat onal	8104	03/09/23	03/09/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
15770	Wipro Internat onal	8104	03/16/23	03/16/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
15912	Wipro Internat onal	8100	03/22/23	03/22/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
16069	Wipro Internat onal	8100	03/29/23	03/29/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
16228	Wipro Internat onal	8100	04/06/23	04/06/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
16366	Wipro Internat onal	8100	04/12/23	04/12/23	\$54,992.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,992.00	\$54,992.00	
16508	Wipro Internat onal	8100	04/19/23	04/19/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
16701	Wipro Internat onal	8100	04/27/23	04/27/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
16872	Wipro Internat onal	8100	05/03/23	05/03/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
17044	Wipro Internat onal	8100	05/11/23	05/10/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
17214	Wipro Internat onal	8100	05/18/23	05/18/23	\$55,685.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,685.00	\$55,685.00	
17358	Wipro Internat onal	8100	05/24/23	05/24/23	\$52,892.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,892.00	\$52,892.00	
17503	Wipro Internat onal	8100	05/31/23	05/31/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
17641	Wipro Internat onal	8100	06/07/23	06/07/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
17808	Wipro Internat onal	8100	06/14/23	06/14/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
17948	Wipro Internat onal	8100	06/21/23	06/21/23	\$50,960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,960.00	\$50,960.00	
Subtotal - Advanced Technology Solutions of Florida													
					\$915,089.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$915,089.00	\$915,089.00
					No. of Customers: 2				No. of Invoices: 18				

Back Office Staffing Solutions LLC Total			
+ Bill Amn't	\$915,089.00		
		No. of Customers	2
+ Sales Tax	\$0.00	No. of Invoices	18
- Discount Amn't	\$0.00		
+ Invoice Amn't	\$915,089.00		
- Payment Amn't	\$0.00		
Balance Amn't	\$915,089.00		
Finance Charge	\$0.00		

EXHIBIT E



VIA EMAIL

July 14, 2023

Attn: Sean Rose
Olender Feldman LLP
Attorneys at Law
422 Morris Avenue Summit,
New Jersey 07901
srose@olenderfeldman.com

Mr. Rose,

This is in response to your letter dated July 7, 2023.

Wipro Limited has no relationship with your client - Back Office Staffing Solutions, LLC - or with Advanced Technology Solutions of Florida, LLC. Wipro has no record of any contract signed with either, nor of any services that your client has provided to us. If you have any substantiation for services that your client alleges to have provided, please send it to us. Otherwise, we have no basis to analyse your claim.

With this letter Wipro reserves all its rights, remedies, claims, and defenses it may have against your client and Advanced Technology Solutions.

Sincerely,

A handwritten signature in black ink, appearing to read "Pankaj Gupta".

[Pankaj Gupta \(Jul 14, 2023 11:36 GMT-5.5\)](#)

Pankaj Gupta

GM and Global Head – Function (Global Procurement)

Wipro Limited

July 14, 2023

Business Unit

Wipro Limited
2 Tower Center Blvd.
Suite 2200
East Brunswick, NJ

T: +1 732 509-1500
F: +1 732 514-0860
W: wipro.com

Registered Office

Wipro Limited
Doddakannelli
Sarjapur Road
Bangalore 560 035

T: +91 (80) 2844 0011
F: +91 (80) 2844 0256
E: info@wipro.com
W: wipro.com

