

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA

THOMAS E. PEREZ :
SECRETARY OF LABOR, :
UNITED STATES DEPARTMENT OF LABOR, :

Plaintiff, :

v. :

ROBERT W. LEWIS, :
KRISTIE L. MCDONALD, :
ENTERWORKS, INCORPORATED, and :
ENTERWORKS, INCORPORATED SHARED :
SAVINGS PLAN, :

Defendants. :

Civil Action

No. 1:15cv474
LMB/IDD

CONSENT JUDGMENT

Plaintiff, Thomas E. Perez, Secretary of Labor, United States Department of Labor (“Secretary”), has filed a Complaint in this action pursuant to the Employee Retirement Income Security Act of 1974 (“ERISA”), 29 U.S.C. § 1001 *et seq.*, alleging certain violations by Defendant Robert W. Lewis (“Lewis”), Defendant Kristie L. McDonald (“McDonald”), and Defendant Enterworks, Incorporated (“Enterworks”) (hereinafter jointly, “Defendants”). The Enterworks, Incorporated Shared Savings Plan (“Plan”) was joined as a party defendant under Fed. R. Civ. P. 19(a) solely to assure that complete relief could be granted.

Counsel for the Secretary has engaged in settlement discussions with the three counsels for Defendants. The parties have agreed to resolve this case without further litigation. Defendants admit to the jurisdiction of this Court over them and the subject matter of this action. Defendants consent to the entry of this Consent Judgment against them by this Court, the terms

of which are set forth herein:

1. The Secretary's Complaint alleges that Defendants, fiduciaries of the Plan, violated Sections 403, 404, and 406 of ERISA, 29 U.S.C. §§ 1103, 1104, and 1106. Additionally, the Complaint alleges that Defendants are liable as co-fiduciaries for each other's breaches pursuant to Section 405 of ERISA, 29 U.S.C. § 1105.
2. For purposes of this Consent Judgment, Defendants admit that the Court has jurisdiction over them and the subject matter of this action.
3. The Secretary has agreed to resolve all claims asserted in the Complaint against Defendants for the equitable relief set forth below.
4. The Secretary and Defendants understand and agree that entry of this Consent Judgment is without prejudice to the Secretary's right to investigate and redress violations of ERISA, if any, not alleged in the Complaint, including the Secretary's right to institute future enforcement actions with respect to any other such matter. It is further understood that this paragraph shall not constitute a waiver by Defendants of any defenses, legal or equitable, to any such future action.

Accordingly, it is hereby ORDERED, ADJUDGED, and DECREED that:

- a. For purposes of this Consent Judgment, this Court has jurisdiction over the Defendants and this proceeding, and venue in this Court is proper.
- b. In addition to Lewis and McDonald forfeiting their account balances and the sums owed to them as a result of their failure to remit employee contributions and loan repayments, as described in detail in subparagraphs (d) - (f) below, all three Defendants shall jointly and severally restore \$224,703.20 in Plan assets and

\$32,813.25 in pre-judgment interest, for a total of \$257,516.45, to the Plan in restitution (“Restitution Amount”).

- c. The Defendants shall restore the Restitution Amount over a thirty-six (36) month period, with additional interest, as shown in the payment schedule attached hereto as Exhibit A. Specifically, Enterworks will pay \$245,816.45 no later than May 15, 2015; Lewis will pay \$125.00 per month, plus interest, for 36 months beginning May 15, 2015; and McDonald will pay \$200.00 per month, plus interest, for 36 months beginning May 15, 2015. Each payment by Lewis and McDonald will be due to the Plan on the 15th day of each month. Should any payment by any Defendant not be made by the 25th day of any month in the thirty-six (36) month period, including the initial payment by Enterworks, the Defendants shall immediately be deemed to have defaulted their obligations under this Consent Judgment and the entire balance of the Restitution Amount, plus any unpaid interest calculated to date, shall become immediately due and payable to the Plan jointly and severally by the Defendants. Upon such default, the Secretary shall be entitled to immediately collect the entire outstanding balance due to the Plan by any process allowed by law, including execution of this Consent Judgment, garnishment and levy.
- d. Lewis and McDonald are participants in the Plan. The Plan is deemed amended to allow forfeiture of Lewis and McDonald’s individual Plan accounts to the extent necessary to satisfy paragraph (b) as set forth herein. The Plan shall set off Lewis and McDonald’s individual Plan accounts against the amount of losses to the Plan resulting from their fiduciary breaches alleged in the Complaint as set forth herein, as

authorized by Section 1502 of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, § 1502, 111 Stat. 788 (1997), codified at 29 U.S.C. § 1056(d)(4). A copy of this Consent Judgment shall be filed with the Plan records.

- e. As a Plan participant, Lewis is owed \$31,578.47 as a result of the failure to remit employee contributions and \$7,490.43 as a result of the failure to remit loan repayments to the Plan, for a total of \$39, 068.90. Lewis hereby waives the repayment of this amount to his individual Plan account as part of the resolution of this matter. Lewis' spouse, Karen M. Lewis, has agreed to waive her rights to a qualified joint and survivor annuity and/or qualified preretirement survivor annuity form of benefit for this amount, pursuant to Section 205(c) of ERISA, 29 U.S.C. § 1055(C), and her waiver is attached hereto as Exhibit B.
- f. As a Plan participant, McDonald is owed \$8,324.52 as a result of the failure to remit employee contributions and loan repayments to the Plan. McDonald hereby waives the repayment of this sum to her individual Plan account as part of the resolution of this matter. McDonald's spouse, William E. McDonald, has agreed to waive his rights to a qualified joint and survivor annuity and/or qualified preretirement survivor annuity form of benefit for this amount, pursuant to Section 205(c) of ERISA, 29 U.S.C. § 1055(C), and his waiver is attached hereto as Exhibit C.
- g. Enterworks shall redistribute the Restitution Amount and the monies forfeited from Lewis' and McDonald's individual Plan accounts to the Plan participants in amounts necessary to restore the losses they incurred as a result of the fiduciary breaches alleged in the Complaint.

- h. Enterworks shall provide to the Regional Director of EBSA satisfactory proof of the payments to the Plan, the allocations of the payments to the Plan, and the reallocations of Lewis' and McDonald's accounts, within fifteen (15) days of each payment, allocation and reallocation. Satisfactory proof of the payments by the Defendants shall consist, at a minimum, of documentation obtained from a third party service provider that confirms that the Defendants have made payments to the Plan in the form of wire transfers or checks that have cleared, and the amount of such payments. Satisfactory proof of the allocation of payments shall include, at a minimum, copies of records maintained by the Plan's third party record keeper before and after the allocation demonstrating the allocation of Defendants' payments to the accounts of other participants. Satisfactory proof of the reallocations of Lewis' and McDonald's account balances shall include, at a minimum, copies of records maintained by the Plan's third party record keeper before and after the reallocations demonstrating the reallocations to the accounts of other participants, or, in the case of reallocation to former participants or their beneficiaries, checks written to those participants, or transfers of funds to IRAs established in their names, together with a statement in writing from the Plan Administrator that appropriate 1099Rs will be issued reflecting the reallocations. Such proof shall be sent to the Regional Director, EBSA, U.S. Department of Labor, 170 S. Independence Mall West, Suite 870 West, Philadelphia, PA 19106.
- i. Upon receiving proof of the final payments, the Secretary may determine to assess a penalty against each of the Defendants in an amount equal to 20 percent of the

applicable recovery amount paid by each Defendant pursuant to ERISA §502(1), 29 U.S.C. §1132(1). While the Defendants waive their right to contest the Secretary's determination, if any, to assess said penalty, the Defendants, or any of them, fully reserve the right to seek a waiver and/or reduction of said penalty based upon any statutory or regulatory basis or ground available to them, or any of them, such as, for example, having acted reasonably and in good faith or because of financial hardship.

- j. Lewis and McDonald are permanently enjoined from serving as trustee, fiduciary, advisor, or administrator to any employee benefit plan subject to ERISA. Specifically, Lewis and McDonald are permanently enjoined from serving in any capacity that involves decision-making authority with respect to, or custody or control of, the monies, funds, assets, or property of any such employee benefit plan.
- k. Defendants are permanently enjoined from violating any provisions of ERISA in the future.
- l. If Lewis, McDonald, or Enterworks file for any form of bankruptcy prior to payment of the full restitution to the Plan, these Defendants will not oppose any proof of claim that the Secretary files in the bankruptcy proceeding for any amount still owing.
- m. If Lewis or McDonald file for any form of bankruptcy prior to the full payment of restitution to the Plan, these Defendants will not oppose an adversarial action that the Secretary may file to have the debt to the Plan declared non-dischargeable.
- n. The Secretary and Defendants shall each bear their own costs, expenses, and attorneys' fees incurred to date in connection with any stage of this proceeding,

- including but not limited to attorneys' fees which may be available under the Equal Access to Justice Act, as amended.
- o. This Consent Judgment may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same instrument. This Consent Judgment shall operate as a final disposition of all claims asserted by the Secretary against Defendants in the Complaint.
 - p. Nothing in this Consent Judgment is binding on any governmental agency other than the United States Department of Labor.
 - q. This Court retains jurisdiction of this action for purposes of enforcing compliance with the terms of this Consent Judgment.

*Signed by the Court
on the first page 8*

/s/ LMB

Leonie M. Brinkema
United States District Judge

r. The Court directs the entry of this Consent Judgment as a final order for the Plaintiff

Secretary of Labor and against Defendants.

Date: April 17, 2015

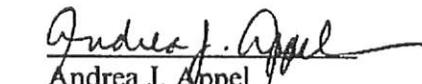
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Leonie M. Brinkema
United States District Judge

Defendant Robert W. Lewis,
Defendant Kristie L. McDonald, and
Defendant Enterworks, Incorporated
Defendant Enterworks, Inc. Shared Savings Plan
waive their rights to file an Answer and
consent to entry of this Consent Judgment

M. Patricia Smith
Solicitor of Labor

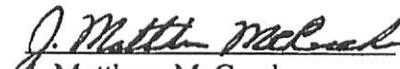
Oscar L. Hampton III
Regional Solicitor

By: William L. Stauffer, Jr., Esquire
Counsel for Enterworks, Incorporated
Counsel for Enterworks, Inc. Shared Savings Plan
Williams Mullen, a professional corporation
Fountain Plaza Three, Suite 200
721 Lakefront Commons
Newport News, VA 23606-3324
VSB #


Andrea J. Appel
Senior Trial Attorney

Office of the Solicitor
170 S. Independence Mall West
Suite 630 E, The Curtis Center
Philadelphia, PA 19106-3306
Phone: (215) 861-5125

By: William F. Krebs, Esquire
Counsel for Kristie McDonald
Bean Kinney & Korman, PC
2300 Wilson Blvd., 7th Floor
Arlington, VA 22201
VSB #


J. Matthew McCracken
Attorney, VSB # 31475
Office of the Solicitor
1100 Wilson Boulevard
22nd Floor West
Arlington, Virginia 22209
(202) 693-9376

U.S. DEPARTMENT OF LABOR

By: Jennifer Barnes Baumgartner, Esquire
Counsel for Robert Lewis
Sorovell Isaacs Petersen & Levy PLC
4010 University Drive, Second Floor
Fairfax, VA 22030
VSB#

r. The Court directs the entry of this Consent Judgment as a final order for the Plaintiff

Secretary of Labor and against Defendants.

Date: _____

Defendant Robert W. Lewis,
Defendant Kristie L. McDonald, and
Defendant Enterworks, Incorporated
Defendant Enterworks, Inc. Shared Savings Plan
waive their rights to file an Answer and
consent to entry of this Consent Judgment

United States District Judge

M. Patricia Smith
Solicitor of Labor

Oscar L. Hampton III
Regional Solicitor

By: William L. Stauffer, Jr., Esquire
Counsel for Enterworks, Incorporated
Counsel for Enterworks, Inc. Shared Savings Plan
Williams Mullen, a professional corporation
Fountain Plaza Three, Suite 200
721 Lakefront Commons
Newport News, VA 23606-3324
VSB #

Andrea J. Appel
Senior Trial Attorney

Office of the Solicitor
170 S. Independence Mall West
Suite 630 E, The Curtis Center
Philadelphia, PA 19106-3306
Phone: (215) 861-5125

By: William F. Krebs, Esquire
Counsel for Kristie McDonald
Bean Kinney & Korman, PC
2300 Wilson Blvd., 7th Floor
Arlington, VA 22201
VSB #

J. Matthew McCracken
Attorney, VSB # 31475
Office of the Solicitor
1100 Wilson Boulevard
22nd Floor West
Arlington, Virginia 22209
(202) 693-9376



By: Jennifer Barnes Baumgartner, Esquire
Counsel for Robert Lewis
Sorovell Isaacs Petersen & Levy PLC
4010 University Drive, Second Floor
Fairfax, VA 22030
VSB# 46642

U.S. DEPARTMENT OF LABOR

r. The Court directs the entry of this Consent Judgment as a final order for the Plaintiff

Secretary of Labor and against Defendants.

Date: _____

United States District Judge

Defendant Robert W. Lewis,
Defendant Kristie L. McDonald, and
Defendant Enterworks, Incorporated
Defendant Enterworks, Inc. Shared Savings Plan
waive their rights to file an Answer and
consent to entry of this Consent Judgment

M. Patricia Smith
Solicitor of Labor



Oscar L. Hampton III
Regional Solicitor

By: William L. Stauffer, Jr., Esquire
Counsel for Enterworks, Incorporated
Counsel for Enterworks, Inc. Shared Savings Plan
Williams Mullen, a professional corporation
Fountain Plaza Three, Suite 200
721 Lakefront Commons
Newport News, VA 23606-3324*
VSB # 14208

Andrea J. Appel
Senior Trial Attorney

Office of the Solicitor
170 S. Independence Mall West
Suite 630 E, The Curtis Center
Philadelphia, PA 19106-3306
Phone: (215) 861-5125

By: William F. Krebs, Esquire
Counsel for Kristie McDonald
Bean Kinney & Korman, PC
2300 Wilson Blvd., 7th Floor
Arlington, VA 22201
VSB #

J. Matthew McCracken
Attorney, VSB # 31475
Office of the Solicitor
1100 Wilson Boulevard
22nd Floor West
Arlington, Virginia 22209
(202) 693-9376

U.S. DEPARTMENT OF LABOR

By: Jennifer Barnes Baumgartner, Esquire
Counsel for Robert Lewis
Sorovell Isaacs Petersen & Levy PLC
4010 University Drive, Second Floor
Fairfax, VA 22030
VSB#

* WSTAUFFER@WILLIAMSMULLEN.COM
(757) 249.7113
(757) 249.5109 (facsimile)

r. The Court directs the entry of this Consent Judgment as a final order for the Plaintiff
Secretary of Labor and against Defendants.

Date: _____

United States District Judge

Defendant Robert W. Lewis,
Defendant Kristie L. McDonald, and
Defendant Enterworks, Incorporated
Defendant Enterworks, Inc. Shared Savings Plan
waive their rights to file an Answer and
consent to entry of this Consent Judgment

M. Patricia Smith
Solicitor of Labor

Oscar L. Hampton III
Regional Solicitor

By: William L. Stauffer, Jr., Esquire
Counsel for Enterworks, Incorporated
Counsel for Enterworks, Inc. Shared Savings Plan
Williams Mullen, a professional corporation
Fountain Plaza Three, Suite 200
721 Lakefront Commons
Newport News, VA 23606-3324
VSB #

Andrea J. Appel
Senior Trial Attorney

Office of the Solicitor
170 S. Independence Mall West
Suite 630 E, The Curtis Center
Philadelphia, PA 19106-3306
Phone: (215) 861-5125



By: William F. Krebs, Esquire
Counsel for Kristie McDonald
Bean Kinney & Korman, PC
2300 Wilson Blvd., 7th Floor
Arlington, VA 22201
VSB # 17347

J. Matthew McCracken
Attorney, VSB # 31475
Office of the Solicitor
1100 Wilson Boulevard
22nd Floor West
Arlington, Virginia 22209
(202) 693-9376

U.S. DEPARTMENT OF LABOR

By: Jennifer Barnes Baumgartner, Esquire
Counsel for Robert Lewis
Sorovell Isaacs Petersen & Levy PLC
4010 University Drive, Second Floor
Fairfax, VA 22030
VSB#

Enterworks, Incorporated Shared Savings Plan
Payment Schedule

EE Contributions Owed	228,072.81
Loan Repayments Owed	7,911.88
LOC Before Payments	<u>32,813.25</u>
Total Owed	268,797.94
Less McDonald's Balance	<u>11,281.49</u>
Adjusted Total Owed	<u>257,516.45</u>

Payment Date	Beginning Bal	3% Interest	Beginning Bal Plus Interest	Enterworks, Inc. Payment	Lewis Monthly Payment	McDonald Monthly Payment	Ending Bal
1 5/15/2015	\$ 257,516.45	\$ -	\$ 257,516.45	\$ 245,816.45	\$ 125.00	\$ 200.00	\$ 11,375.00
2 6/15/2015	\$ 11,375.00	\$ 28.44	\$ 11,403.44	\$ -	\$ 135.94	\$ 217.50	\$ 11,050.00
3 7/15/2015	\$ 11,050.00	\$ 27.63	\$ 11,077.63	\$ -	\$ 135.63	\$ 217.00	\$ 10,725.00
4 8/15/2015	\$ 10,725.00	\$ 26.81	\$ 10,751.81	\$ -	\$ 135.31	\$ 216.50	\$ 10,400.00
5 9/15/2015	\$ 10,400.00	\$ 26.00	\$ 10,426.00	\$ -	\$ 135.00	\$ 216.00	\$ 10,075.00
6 10/15/2015	\$ 10,075.00	\$ 25.19	\$ 10,100.19	\$ -	\$ 134.69	\$ 215.50	\$ 9,750.00
7 11/15/2015	\$ 9,750.00	\$ 24.38	\$ 9,774.38	\$ -	\$ 134.38	\$ 215.00	\$ 9,425.00
8 12/15/2015	\$ 9,425.00	\$ 23.56	\$ 9,448.56	\$ -	\$ 134.06	\$ 214.50	\$ 9,100.00
9 1/15/2016	\$ 9,100.00	\$ 22.75	\$ 9,122.75	\$ -	\$ 133.75	\$ 214.00	\$ 8,775.00
10 2/15/2016	\$ 8,775.00	\$ 21.94	\$ 8,796.94	\$ -	\$ 133.44	\$ 213.50	\$ 8,450.00
11 3/15/2016	\$ 8,450.00	\$ 21.13	\$ 8,471.13	\$ -	\$ 133.13	\$ 213.00	\$ 8,125.00
12 4/15/2016	\$ 8,125.00	\$ 20.31	\$ 8,145.31	\$ -	\$ 132.81	\$ 212.50	\$ 7,800.00
13 5/15/2016	\$ 7,800.00	\$ 19.50	\$ 7,819.50	\$ -	\$ 132.50	\$ 212.00	\$ 7,475.00
14 6/15/2016	\$ 7,475.00	\$ 18.69	\$ 7,493.69	\$ -	\$ 132.19	\$ 211.50	\$ 7,150.00
15 7/15/2016	\$ 7,150.00	\$ 17.88	\$ 7,167.88	\$ -	\$ 131.88	\$ 211.00	\$ 6,825.00
16 8/15/2016	\$ 6,825.00	\$ 17.06	\$ 6,842.06	\$ -	\$ 131.56	\$ 210.50	\$ 6,500.00
17 9/15/2016	\$ 6,500.00	\$ 16.25	\$ 6,516.25	\$ -	\$ 131.25	\$ 210.00	\$ 6,175.00
18 10/15/2016	\$ 6,175.00	\$ 15.44	\$ 6,190.44	\$ -	\$ 130.94	\$ 209.50	\$ 5,850.00
19 11/15/2016	\$ 5,850.00	\$ 14.63	\$ 5,864.63	\$ -	\$ 130.63	\$ 209.00	\$ 5,525.00
20 12/15/2016	\$ 5,525.00	\$ 13.81	\$ 5,538.81	\$ -	\$ 130.31	\$ 208.50	\$ 5,200.00
21 1/15/2017	\$ 5,200.00	\$ 13.00	\$ 5,213.00	\$ -	\$ 130.00	\$ 208.00	\$ 4,875.00
22 2/15/2017	\$ 4,875.00	\$ 12.19	\$ 4,887.19	\$ -	\$ 129.69	\$ 207.50	\$ 4,550.00
23 3/15/2017	\$ 4,550.00	\$ 11.38	\$ 4,561.38	\$ -	\$ 129.38	\$ 207.00	\$ 4,225.00
24 4/15/2017	\$ 4,225.00	\$ 10.56	\$ 4,235.56	\$ -	\$ 129.06	\$ 206.50	\$ 3,900.00
25 5/15/2017	\$ 3,900.00	\$ 9.75	\$ 3,909.75	\$ -	\$ 128.75	\$ 206.00	\$ 3,575.00
26 6/15/2017	\$ 3,575.00	\$ 8.94	\$ 3,583.94	\$ -	\$ 128.44	\$ 205.50	\$ 3,250.00
27 7/15/2017	\$ 3,250.00	\$ 8.13	\$ 3,258.13	\$ -	\$ 128.13	\$ 205.00	\$ 2,925.00
28 8/15/2017	\$ 2,925.00	\$ 7.31	\$ 2,932.31	\$ -	\$ 127.81	\$ 204.50	\$ 2,600.00
29 9/15/2017	\$ 2,600.00	\$ 6.50	\$ 2,606.50	\$ -	\$ 127.50	\$ 204.00	\$ 2,275.00
30 10/15/2017	\$ 2,275.00	\$ 5.69	\$ 2,280.69	\$ -	\$ 127.19	\$ 203.50	\$ 1,950.00
31 11/15/2017	\$ 1,950.00	\$ 4.88	\$ 1,954.88	\$ -	\$ 126.88	\$ 203.00	\$ 1,625.00
32 12/15/2017	\$ 1,625.00	\$ 4.06	\$ 1,629.06	\$ -	\$ 126.56	\$ 202.50	\$ 1,300.00
33 1/15/2018	\$ 1,300.00	\$ 3.25	\$ 1,303.25	\$ -	\$ 126.25	\$ 202.00	\$ 975.00
34 2/15/2018	\$ 975.00	\$ 2.44	\$ 977.44	\$ -	\$ 125.94	\$ 201.50	\$ 650.00
35 3/15/2018	\$ 650.00	\$ 1.63	\$ 651.63	\$ -	\$ 125.63	\$ 201.00	\$ 325.00
36 4/15/2018	\$ 325.00	\$ 0.81	\$ 325.81	\$ -	\$ 125.31	\$ 200.50	\$ -



CONSENT OF SPOUSE TO WAIVER OF BENEFITS
Enterworks, Incorporated Shared Savings Plan
(hereinafter, the "Plan")

I, Karen Lewis declare that:

1. I am the wife of Robert W. Lewis and hereby consent to my husband's forfeiture of any amount owed the Plan that is sufficient to completely satisfy the terms of the Consent Judgment that he entered into with the United States Department of Labor and that is attached hereto ("judgment amount"). I waive all rights to receive benefit payments and return of contributions from the Plan, including my interest in receiving survivorship benefits under the Plan for the judgment amount.

2. This waiver constitutes an effective waiver of any right I may have to that portion of the qualified joint and survivor annuity and/or qualified preretirement survivor annuity form of benefit, pursuant to Section 205(c) of ERISA, 29 U.S.C. § 1055(c).

Date: 4/1/15

Karen M Lewis
Signature

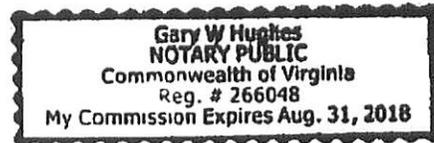
Sworn and subscribed before me

this 1st day of April, 2015

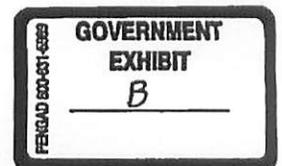
NOTARY PUBLIC

[Signature]

My Commission Expires: August 31 2018



(Knowingly and willfully making false, fictitious, or fraudulent statements to the United States Department of Labor is punishable under Title 18, § 1001, United States Code.)



CONSENT OF SPOUSE TO WAIVER OF BENEFITS
Enterworks, Incorporated Shared Savings Plan
(hereinafter, the "Plan")

I, William E. McDonald declare that:

1. I am the husband of Kristie L. McDonald and hereby consent to my wife's forfeiture of any amount owed the Plan that is sufficient to completely satisfy the terms of the Consent Judgment that he entered into with the United States Department of Labor and that is attached hereto ("judgment amount"). I waive all rights to receive benefit payments and return of contributions from the Plan, including my interest in receiving survivorship benefits under the Plan for the judgment amount.

2. This waiver constitutes an effective waiver of any right I may have to that portion of the qualified joint and survivor annuity and/or qualified preretirement survivor annuity form of benefit, pursuant to Section 205(c) of ERISA, 29 U.S.C. § 1055(c).

Date: 4/8/2015



Signature

Sworn and subscribed before me

this 8 day of 04, 2015

NOTARY PUBLIC

My Commission Expires:

JOHNNY M. JONES
NOTARY PUBLIC
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES SEPT 30, 2015
COMMISSION # 7510226

(Knowingly and willfully making false, fictitious, or fraudulent statements to the United States Department of Labor is punishable under Title 18, § 1001, United States Code.)