



# West Virginia Purchasing Division

2019 Washington Street, East  
Charleston, WV 25305  
Telephone: 304-558-2306  
General Fax: 304-558-6026  
Bid Fax: 304-558-3970

The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at ***wvOASIS.gov***. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at ***WVPurchasing.gov*** with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

## Header



## General Information

Contact

Default Values

Discount

Document Information

Procurement Folder: 48319

SO Doc Code: CRFQ

Procurement Type: Central Master Agreement

SO Dept: 0705

Vendor ID: 000000206913



SO Doc ID: LOT1500000003

Legal Name: SMITH COCHRAN &amp; HICKS PLLC

Published Date: 11/3/14

Alias/DBA:

Close Date: 12/11/14

Total Bid: \$0.00

Close Time: 13:30

Response Date: 12/11/2014



Status: Closed

Response Time: 10:54

Solicitation Description: CONSULTING ACCOUNTANT

Total of Header Attachments: 0

Total of All Attachments: 0



Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

**State Of West Virginia  
 Solicitation Response**

**Proc Folder :** 48319  
**Solicitation Description :** CONSULTING ACCOUNTANT  
**Proc Type :** Central Master Agreement

Date issued	Solicitation Closes	Solicitation No	Version
	2014-12-11 13:30:00	SR 0705 ESR12111400000001311	1

**VENDOR**

000000206913  
 SMITH COCHRAN & HICKS PLLC

**FOR INFORMATION CONTACT THE BUYER**

Evelyn Melton  
 (304) 558-7023  
 evelyn.p.melton@wv.gov

**Signature X** **FEIN #** **DATE**

All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	FINANCIAL REVIEW ANALYSIS - CONSULTING SERVICES	0.00000	HOUR	\$115.00	

Comm Code	Manufacturer	Specification	Model #
84111502			

**Extended Description :** FINANCIAL REVIEW CONSULTING SERVICES  
 THE WEST VIRGINIA LOTTERY IS SOLICITING BIDS FROM CERTIFIED PUBLIC ACCOUNTING FIRMS TO PROVIDE FINANCIAL REVIEW ANALYSIS AND ADVICE CONCERNING VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER


Proposal to Provide  
**Financial Review Analysis:**  
to the  
**West Virginia Lottery**

December 11, 2014

**CRFQ# LOT1500000003**



Smith, Cochran, & Hicks, PLLC  
3510 MacCorkle Avenue, SE  
Charleston, WV 25304  
(304) 345-1151

Submitted by:  \_\_\_\_\_

Mr. Patrick Smith, Managing Member

Inquiries concerning this proposal may be directed to Mr. Smith



Purchasing Division  
 2019 Washington Street East  
 Post Office Box 50130  
 Charleston, WV 25305-0130

State of West Virginia  
 Request for Quotation

Proc Folder: 48319  
 Doc Description: CONSULTING ACCOUNTANT  
 Proc Type: Central Master Agreement

Date Issued	Solicitation Closes	Solicitation No	Version
2014-11-03	2014-12-11 13:30:00	CRFQ 0705 LOT1500000003	1

**BID RECEIVING LOCATION**


BID CLERK  
 DEPARTMENT OF ADMINISTRATION  
 PURCHASING DIVISION  
 2019 WASHINGTON ST E  
 CHARLESTON WV 25305  
 US

**VENDOR**

Vendor Name, Address and Telephone Number:  
 SMITH, COCHRAN & HICKS, PLLC  
 3510 MACCORKLE AVENUE, SE  
 CHARLESTON, WV 25304  
 (304) 345-1151

**FOR INFORMATION CONTACT THE BUYER**

Evelyn Melton  
 (304) 558-7023  
 evelyn.p.melton@wv.gov

Signature X  FEIN # 55-0697204 DATE 12/11/2014

All offers subject to all terms and conditions contained in this solicitation

INVOICE TO		SHIP TO	
ACCOUNTS PAYABLE LOTTERY PO BOX 2067		PURCHASING LOTTERY 900 PENNSYLVANIA AVE	
CHARLESTON	WV25327-2067	CHARLESTON	WV 25302
US		US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	FINANCIAL REVIEW ANALYSIS - CONSULTING SERVICES	0.00000	HOUR	\$115	

Comm Code	Manufacturer	Specification	Model #
84111502			

**Extended Description :**

FINANCIAL REVIEW CONSULTING SERVICES

THE WEST VIRGINIA LOTTERY IS SOLICITING BIDS FROM CERTIFIED PUBLIC ACCOUNTING FIRMS TO PROVIDE FINANCIAL REVIEW ANALYSIS AND ADVICE CONCERNING VIDEO LOTTERY TERMINAL MANUFACTURERS, LICENSED RACETRACKS AND LICENSED OPERATORS, TABLE GAMES SUPPLIER MANUFACTURERS OR PERSONS APPLYING FOR THESE LICENSES OR PERMITS UNDER THE RACETRACK VIDEO LOTTERY ACT W.VA. CODE §29-22A-1 ET SEQ., THE LIMITED VIDEO LOTTERY ACT W.VA. CODE 29-22B-1 ET SEQ., THE RACETRACK TABLE GAMES ACT W.VA. CODE 29-22C-1 ET SEQ., THE LIMITED GAMING FACILITY ACT W.VA. CODE 29-25-1, AND/OR OTHER ACTS THAT MAY BE ENACTED PRIOR TO OR DURING THE TERM OF THE CONTRACT ISSUED PURSUANT TO THIS RFQ.

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## VENDOR CONTACT INFORMATION

Smith, Cochran, and Hicks, PLLC

3510 MacCorkle Avenue, SE

Charleston, WV 25304

(304) 345-1151 Telephone

(304) 346-6731 Fax

<http://www.schcpa.com>

### **Primary Contact/Contract Manager:**

Patrick Smith, CPA, CVA

Managing Member

(304) 345-1151 Telephone

(304) 346-6731 Fax

[psmith@schcpa.com](mailto:psmith@schcpa.com)

### **Alternate Contact:**

Charles "Chuck" Smith, CPA

Founding Member

(304) 345-1151 Telephone

(304) 346-6731 Fax

[chucksmith@schcpa.com](mailto:chucksmith@schcpa.com)

## **FIRM OVERVIEW**

Smith, Cochran & Hicks, PLLC (SCH), and its predecessor firms have been providing quality services to clients throughout West Virginia since 1979. We primarily serve the Kanawha Valley with offices in Charleston and Montgomery. As one of the most diverse public accounting firms in West Virginia, we are dedicated to providing outstanding service to our clients and offering specialized services not found in traditional accounting practices. SCH offers tax and accounting services, and specialized support in areas such as financing assistance, unclaimed property consulting, class-action settlement administration, public utilities, and workers' compensation insurance premium audits.

SCH provides a vast array of services to non-governmental, governmental, and non-profit entities. Through the years, our clients have achieved a broad range of objectives with the quality guidance, audit, accounting, and consultative services offered by SCH which include, but are not limited to comprehensive settlement administration services, income tax preparation, compilations, reviews, agreed-upon procedures and other attest engagements, cost allocation and management plans, internal control assessments and implementation, business plans and financing packages, debt coverage certifications, assistance in budgeting and planning, and other consulting and management advisory services. Our familiarity with the rules and regulations surrounding each of the aforementioned areas enable us to deliver effective, cost-efficient, professional services.

SCH successfully completed its most recent peer review in 2012 sponsored by the American Institute of Certified Public Accountants (AICPA). The review, administered every three years in this State by the West Virginia Society of Certified Public Accountants, meets the objectives of quality control standards established by the AICPA. The AICPA standards require that our system of quality control be adequately documented, communicated to our

professional personnel, and complied with to provide reasonable assurance of conforming to professional and firm standards.

Our system of quality control provides assurance that we maintain, on a continuing basis, the high professional standards to which we are committed. The peer review encompasses a study and evaluation of the firm's quality control policies and procedures, and reaffirms the excellence of the services we provide our clients.

## QUALIFICATIONS

### RESPONSIBILITIES

The intention of SCH is to provide the West Virginia State Lottery Commission (Commission), an agency of the West Virginia Department of Revenue (Lottery), with financial review analysis and advice concerning video lottery terminal manufacturers, licensed racetracks and licensed operators, table games supplier manufacturers or persons applying for these licenses or permits as specified by the subsequent codes set forth by the West Virginia Legislature: Racetrack Video Lottery Act [W.Va. Code §29-22A-1 et seq.], the Limited Video Lottery Act [W.Va. Code §29-22B-1 et seq.], the Racetrack Table Games Act [W.Va. Code §29-22C-1 et seq.], the Limited Gaming Facility Act [W.Va. Code §29-25-1], and/or other Acts that may be enacted prior to or during the term of the contract issued by the Lottery.

SCH is adequately staffed with experienced professionals who are fully capable and prepared to provide the Lottery with the analysis and advice required to support its administration and comply with the responsibilities defined under West Virginia Code §29-22-29.

Prior to contract award SCH will furnish proof of all Certified Public Accountant licenses in a form acceptable to the Purchasing Division.

### AFFIRMATIVE RESPONSES TO MINIMUM QUALIFICATIONS

SCH affirms that it has no conflict of interest that would prevent our team from engaging in accounting services for the Lottery; and that it meets the following minimum qualifications:

- SCH will be able to respond to or meet with the Lottery within one hour.

- One or more members assigned to this contract are properly licensed to practice accountancy in the State of West Virginia and are certified public accountants who have met all continuing professional education requirements within the preceding two years.
- One or more members assigned to this contract are experienced in the preparation and analysis of a variety of regulatory financial forms required by the United States Securities and Exchange Commission ("SEC").
- None of the members of SCH have been convicted of any violation of security laws or of gambling laws.
- SCH agrees, by submission of its quotation, that the West Virginia Lottery reserves the right to engage other providers for this type service during the term of this contract at the direction of the Commission should specialized knowledge be required.
- SCH has no un-appealed delinquencies with the State Tax Department, or Unemployment Compensation and has adequate workers' compensation insurance.

## **MANDATORY REQUIREMENTS**

SCH guarantees it can meet or exceed the following mandatory requirements:

- SCH will assist the Director of the West Virginia Lottery and the seven-member Commission to review the financial condition of businesses licensed, permitted, or applying for licenses or permits as video lottery terminal manufacturers, licensed racetracks, limited video lottery licenses operators and table games

supply manufacturers under the table games supplier manufacturers under the Racetrack Video Lottery Act [W.Va. Code §29-22A-1 et seq.], the Limited Video Lottery Act [W.Va. Code §29-22B-1 et seq.], the Racetrack Table Games Act [W.Va. Code §29-22C-1 et seq.], the Limited Gaming Facility [Casino] Act [W.Va. Code §29-25-1], and/or other Acts that may be enacted prior to or during the term of the contract issued by the Lottery. SCH will provide management consulting services and will perform special reviews and/or work of the administration of the Lottery's responsibilities under WV Code §29-22-29 as directed by the Commission.

- SCH agrees to maintain strict confidentiality to the all applicants while providing services including, but not limited to:

Review of year-end financial statements (both audited and unaudited) of applicants.

Review of applicants interim financial statements, business plan, financial projections, proposed and final loan documents, federal and state tax returns as well as, when applicable, their filings with the SEC.

Review of personal financial statements of certain shareholders, officers and members of their board of directors (or other group depending upon the business structure of the applicant) as well as a review of personal federal and state income tax returns.

- SCH agrees to attend all meetings as requested by the Commission and further agrees to present analysis at public meetings as required. It is also understood that SCH will engage in special review or administrative work as it is assigned and needed to advise the Commission or accomplish administrative duties of the Lottery.

**KEY PERSONNEL**

Patrick C. Smith will be the member in charge and will serve as the primary contract manager. Members Chuck Smith, Todd Dingess, and John Jenkins will be available to assist on an as needed basis. Senior associate staff also engaged includes Brian Messer and Michael Dempsey.

**Patrick C. Smith, CPA , CVA***Managing Member*

Patrick Smith joined the firm in 1997 and has extensive experience in all areas of public accounting. Patrick was elected managing member in June 2010 and currently oversees all aspects of the firm's operations.

In addition to his duties as managing member, Patrick is in charge of the firm's tax and small business practice areas and is responsible for the coordination and supervision of all the firm's tax and small business accounting engagements. He provides tax planning and consulting and represents clients before the Internal Revenue Service, as well as state and local taxing authorities. Since entering the profession in the tax field, he has helped many individuals and businesses with tax preparation, consulting and estate planning.

Patrick is a licensed Certified Public Accountant (CPA) and a member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants. He also holds the designation of a Certified Valuation Analyst. He obtained a Bachelor of Science degree in business administration with a concentration in accounting from the University of Kentucky.

**Chuck Smith, CPA***Founding Member*

Chuck Smith leads the firm's finance team and provides general and financial consulting services to our clients. He also has extensive experience in formulating community economic development plans and has been instrumental in their funding and implementation. Chuck has served as Mayor of the City of Montgomery, West Virginia; Secretary of the West Virginia Parkways Economic Development and Tourism Authority; Chairman of the West Virginia Democrat Executive Committee; Deputy Secretary of State for the State of West Virginia and Member of the Board of Directors of the West Virginia University Institute of Technology Foundation.

Chuck is a licensed Certified Public Accountant (CPA) and member of the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants. He holds a Bachelor of Science degree in business administration with a concentration in accounting from the West Virginia University Institute of Technology.

**Todd F. Dingess, CPA***Member*

Todd Dingess is the member-in-charge of the public utilities practice area. Todd is responsible for all Rate Cases and Certificate Cases with the Public Service Commission of West Virginia, construction project administration, feasibility studies, cost analysis studies, financial projections, rate design, and other general consulting engagements by related public utilities. Since his professional experience began with public utilities in 1987, Todd has become recognized as an expert witness before the West Virginia Public Service Commission and has been appointed receiver by the circuit court for troubled public service districts. Todd is also a regular contributor to annual educational seminars conducted for managers of water and wastewater facilities.



Todd is a licensed Certified Public Accountant (CPA) with a Bachelor of Science degree in business administration with a concentration in accounting from Marshall University.

**John Jenkins, CPA, CVA**

*Member*

John graduated from West Virginia University Institute of Technology with a Bachelor of Science in Accounting and has ample experience in both public and private industry accounting. He has acted in a managerial capacity overseeing desk reviews and field audits of Medicare cost reports and Medicaid audits. John has also served as a supervisor responsible for various types of audit engagements including compliance audits, financial statement audits, and agreed upon procedure engagements. John is a licensed Certified Public Accountant (CPA) and is a member of both the American Institute of Certified Public Accountants and the West Virginia Society of Certified Public Accountants. He also holds the designation of Certified Valuation Analyst (CVA).

**Brian A. Messer, CPA, CFE**

*Senior Associate*

Brian began his career serving in the United States Army as a Platoon Sergeant, Unit Trainer, and Nuclear, Biological, and Chemical Specialist. In his time serving he was awarded two Army Commendation Medals, four Army Achievement Medals, two Army Good Conduct Medals, and various campaign and operation service awards.

In 2000, he concluded his military career to pursue his college education. Brian obtained his Bachelor of Science in Business Administration from West Virginia State University in 2004, and furthered his education by earning his Master of Public Administration in 2009.

His professional career began with the West Virginia State Treasurer's Office which he served diligently for nearly three years in the Cash Management – Electronic Funds Division.

He then took a position as the Director of Finance for the West Virginia Center for Professional Development where he was charged with the responsibility of planning, organizing, and directing the fiscal operations as well as implementing internal controls. In 2009, Brian became the Chief Financial Officer for the Office of the West Virginia Secretary of State. He supervised all financial aspects of the Agency, advised the Secretary of State on fiscal matters, and successfully implemented and monitored internal controls. Brian held this position until 2013, when he began his career with SCH. He is a senior associate and is responsible for the preparation of tax returns and advising clients on tax, accounting, and other business matters.

Brian is a member of the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, the Association of Government Accountants, the Government Finance Officer Association, and the West Virginia Society of Certified Public Accountants.

### **J. Michael Dempsey**

#### *Senior Associate*

Michael graduated in 1998 from West Virginia University Institute of Technology with a Bachelor of Science degree in Accounting. Since graduation, he has worked in a wide variety of industries and brings diverse experience to the firm.

His experience includes eight years in public accounting; two years as an independent auditor for government and not-for-profit clients, and five years as a consultant, working in the areas of business valuation, litigation support, Medicaid cost reports, claims administration, and other special projects. He also has experience as an internal auditor, and seven years as the Director of Finance for a Third-Party Administrator (TPA).

Michael is currently pursuing the Certified Public Accountant (CPA) and Certified Valuation Analyst (CVA) designations. He is an associate member of the National Association of Certified Valuators and Analysts (NACVA).

**APPENDIX A – COST QUOTATION****COST BID: CRFQ LOT1500000003**

**NAME** Patrick C. Smith  
**SIGNATURE**  
**COMPANY NAME** Smith, Cochran & Hicks, PLLC  
**COMPANY ADDRESS** 3510 MacCorkle Avenue, SE  
Charleston, WV 25304  
**FEDERAL ID NUMBER** 55-0697264  
**PHONE** (304) 345-1151  
**FAX** (304) 346-6731  
**E-MAIL ADDRESS** [psmith@schcpa.com](mailto:psmith@schcpa.com)

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**HOURLY RATE****\$115 PER HOUR**

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Quantities listed in the requisition are approximations only, based on estimates supplied by the state spending unit. It is understood and agreed that the contract shall cover the quantities actually ordered for delivery during the term of the contract, whether more or less than the quantities shown.

By my signature above I certify that the bid submitted meets or exceeds all the mandatory specifications of this RFQ. Additionally, I agree to provide any additional documentation deemed necessary by the State of West Virginia to demonstrate compliance with said mandatory specifications.

Smith, Cochran &amp; Hicks, PLLC

**APPENDIX B – VENDOR PREFERENCE CERTIFICATE**

# State of West Virginia VENDOR PREFERENCE CERTIFICATE

Certification and application\* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Vendor Preference, if applicable.

1. **Application is made for 2.5% vendor preference for the reason checked:**

- Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,
- Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,
- Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,

2. **Application is made for 2.5% vendor preference for the reason checked:**

- Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,

3. **Application is made for 2.5% vendor preference for the reason checked:**

- Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,

4.  **Application is made for 5% vendor preference for the reason checked:**

- Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,

5. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**

- Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,

6. **Application is made for 3.5% vendor preference who is a veteran for the reason checked:**

- Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**

- Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

**Under penalty of law for false swearing (*West Virginia Code*, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.**

Bidder: SMITH, COCHRAN + HICKS, PLLC

Signed: [Signature]

Date: 12/11/2014

Title: MANAGING MEMBER

**APPENDIX C – PURCHASING AFFIDAVIT**

STATE OF WEST VIRGINIA  
Purchasing Division

**PURCHASING AFFIDAVIT**

**MANDATE:** Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

**EXCEPTION:** The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

**DEFINITIONS:**

**"Debt"** means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

**"Employer default"** means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

**"Related party"** means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceed five percent of the total contract amount.

**AFFIRMATION:** By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

**WITNESS THE FOLLOWING SIGNATURE:**

Vendor's Name: SMITH COCHRAN + HICKS, PLLC  
Authorized Signature: [Signature] Date: 12/11/2014

State of \_\_\_\_\_

County of \_\_\_\_\_, to-wit:

Taken, subscribed, and sworn to before me this \_\_\_ day of \_\_\_\_\_, 20\_\_.

My Commission expires \_\_\_\_\_, 20\_\_.

**AFFIX SEAL HERE**

**NOTARY PUBLIC** \_\_\_\_\_