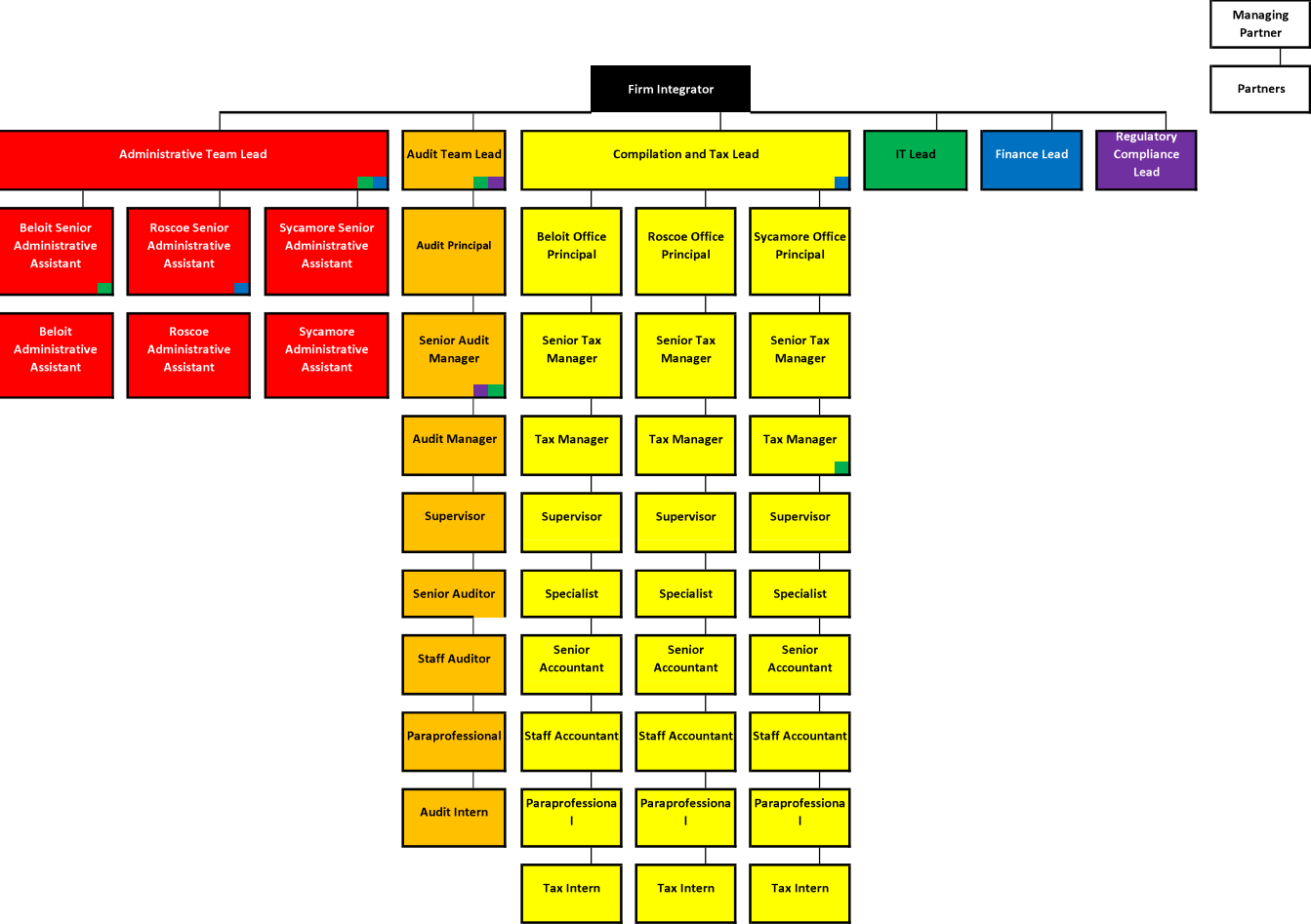


Siepert & Co., LLP - Accountability Chart



\* Note, an accountable position with more than one color identifies a person/position that has accountability in more than one function of the business.