On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order are available through GSA Advantage!, a menu-driven database system. The Internet address for GSA Advantage! is: GSAAdvantage.gov.

**PROFESSIONAL SERVICES SCHEDULE (PSS)**

**SINs 520 7, 520 7RC**

Authorized Federal Supply Schedule Price List

<table>
<thead>
<tr>
<th>Contract Number:</th>
<th>GS-00F-398GA</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Contract Period:</strong></td>
<td>Sep 18 2017 Through Sep 17, 2022</td>
</tr>
</tbody>
</table>
| **Contractor:** | HOLMES & COMPANY LLC  
 210 LAKE DR E STE 100  
 CHERRY HILL, NJ 08002-1163 |
| **Telephone:** | (856) 320-4662 |
| **Fax:** | (856) 812-0177 |
| **Web Site:** | www.holmescpas.com |
| **Business Size:** | 8(a), SDB, SB |
| **Contact:** | Mr. Charles Holmes |
| **Email:** | cholmes@holmescpas.com |

On-line access to contract ordering information, terms and conditions, up-to-date pricing, and the option to create an electronic delivery order is available through GSA Advantage, a menu-driven database system. The Internet address for GSA Advantage is: http://www.GSAAdvantage.gov.

For more information on ordering from Federal Supply Schedules, click on the FSS Schedules button at http://www.fss.gsa.gov.
ABOUT HOLMES & COMPANY LLC

Holmes & Company, LLC is an accounting firm in Cherry Hill, New Jersey, that provides auditing and consulting services to privately-held companies, government entities, and non-profit organizations. The firm's management is nationally recognized for its leadership in financial and other compliance solutions to federal agencies and their grant recipients, state and local governments, quasi-governmental organizations, and tax-exempt organizations.

Our Reputation

We have a proven record of accomplishment in providing the highest quality services and value. Providing superior value in assurance services means working closely with our clients, establishing clear lines of communication, and learning all we can about their businesses and the sectors in which they operate. We work closely with our clients' senior management to understand their strategies and goals, as well as their processes, risks, and controls.

Holmes & Company is a member of the American Institute of Certified Public Accountants, the Government Audit Quality Center and the New Jersey Society of Certified Public Accountants. The firm is licensed and in good standing in New Jersey and is qualified to practice in all other jurisdictions. Government Audits, Financial Services, & Business Finances Organizations across both public and private sectors trust Holmes & Company, LLC in Cherry Hill, New Jersey, for government audits, business finances, and a range of other financial services. Our skilled team is there to help you find issues, solve them, and move forward with a plan to avoid them in the future.

Government Services

All or our clients receive personal attention and senior management guidance that they expect working with smaller firms, backed by the resources and service offerings of a leader. We are recognized as a top CPA firm in the United States, and offer a full range of services, including:

- Audits of Financial Statements
- SSAE No.16 Reviews
- Reviews & Compilations of Financial Statements
- Internal Controls Assessments
- OMB A-133 Audits of State & Local
- Agreed upon Procedures
- Accounting & CFO Outsourcing Services
- Corporate Individual Tax Preparation & Planning
- Financial & Compliance Audits
- Attestation Engagements
- Financial Reporting & Analysis
- Business Valuations
- HUD Cost Certification Audits
- Forensic Audits
FORENSIC ACCOUNTING

Forensic accounting services involve the application of special skills in accounting; auditing; finance; quantitative methods; certain areas of the law and research; and investigative skills to collect, analyze and evaluate evidential matter and to interpret and communicate findings. An expert’s training and experience should assist in providing enhanced high-quality advice to clients through extensive knowledge of complex financial issues. Such knowledge should include a thorough understanding of the financial and operational aspects of your business. Holmes & Company brings the following to forensic accounting:

- Objectivity
- Integrity
- Due professional care
- Commitment to quality service

Forensic accounting is a specialization that requires broad knowledge of complex financial issues. When expert forensic accounting services are needed, choose the CPA/CFF mark of excellence. Having a firm such as Holmes & Company with individuals who hold the Certified in Financial Forensics (CFF) credential that can assist you with a forensic engagement will provide additional assurance that the practitioner is experienced, knowledgeable and professional.

FORENSIC ACCOUNTING AND LITIGATION SUPPORT

- Fraud investigations
- Forensic audits to uncover evidence
- Consultation on legal strategies involving accounting and auditing matters
- Partner/Shareholder disputes
- Analysis of contracts
- Audits of Contractor costs

Reliable SSAE No. 16 Audits

Trust Holmes & Company, LLC in Cherry Hill, New Jersey, offers efficient, reliable, and accurate security audits to meet the requirements of SSAE No. 16 (formerly SAS 70) for companies and firms functioning as service organizations. These are organizations that provide service or processing functions for another company, such as a company hired by a mortgage company to process monthly payments.
SOC 1 Reports

SSAE No. 16 allows the service auditor to issue two types of reports. A Type 1 report allows the auditor to express an opinion on whether the description of the controls is fairly presented, or whether the controls described actually exists, and is suitably designed. Type 2 reports allow for all of this, as well as an opinion as to whether or not the controls operate effectively. Type 2 reports also include a description of the tests used in the security audits, as well as the results of the tests.

Industries We Service:

• Collection Agencies & Collection Services
• Debt Buyers
• Law Firms
• Mortgage Processors
• Credit Unions
• Claims Management

Due to Information Technology Security and accounting control concerns, Users of Service Organization are increasingly requiring that their current and prospective vendors, such as Collection Agencies and Debt Buyers have an SSAE No. 16 audit. Unlike other CPA firms specializing in SSAE No. 16 audits, we work with our strategic partner, The Hampton Pryor Group. HPG exclusively services accounts receivables management organizations and is a leader in helping them attain and maintain this prestigious and necessary certification. We are also able to perform a readiness assessment, which is a necessary component in preparing for the SSAE 16 audit.

Members of the American Institute of Certified Public Accountants

[Logo: AICPA Governmental Audit Quality Center Member]
1a. Awarded Special Item Numbers (SINs): 520 7, 520 7RC
1b. Lowest-priced model number and lowest unit price for that model for each awarded:
   ➢ Trainer/Technical Writer - $90.93
1c. Labor Category Descriptions and Hourly Rates:

<table>
<thead>
<tr>
<th>POSITION</th>
<th>GSA RATE WITH IFF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner</td>
<td>$205.79</td>
</tr>
<tr>
<td>Senior Manager</td>
<td>$177.08</td>
</tr>
<tr>
<td>Senior Accountant II</td>
<td>$148.36</td>
</tr>
<tr>
<td>Senior Accountant I</td>
<td>$119.65</td>
</tr>
<tr>
<td>Staff Accountant II</td>
<td>$100.50</td>
</tr>
<tr>
<td>Staff Accountant I</td>
<td>$81.36</td>
</tr>
<tr>
<td>Subject Matter Expert</td>
<td>$167.51</td>
</tr>
<tr>
<td>Project Manager</td>
<td>$157.93</td>
</tr>
</tbody>
</table>
### LABOR CATEGORY DESCRIPTIONS

<table>
<thead>
<tr>
<th>Commercial Job Title:</th>
<th>Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum/General Experience:</strong></td>
<td>10 Years of related Technical Experience</td>
</tr>
<tr>
<td><strong>Functional Responsibility:</strong></td>
<td>Partner is responsible for all aspects of company contractual and administrative operations and client deliverables. Over ten years experience in public accounting and auditing various federal, state and commercial establishments. This includes financial statement audits, agreed upon procedures engagements and other specialized attestation engagements. Has the experience to provide overall technical direction on those audits from planning to reporting and presenting reports to government agencies. Monitors status of the engagement and communicates with client.</td>
</tr>
<tr>
<td><strong>Minimum Education:</strong></td>
<td>Bachelors Degree in related field</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Commercial Job Title:</th>
<th>Senior Manager</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum/General Experience:</strong></td>
<td>8 Years of related Technical Experience</td>
</tr>
<tr>
<td><strong>Functional Responsibility:</strong></td>
<td>A qualified accountant or consultant with vast experience in various audit and financial management/consulting services that include, but are not limited to: financial audits; financial related audits; performance audits – including economy, efficiency and program audits; recovery audits; transportation audits; and audit related training services.</td>
</tr>
<tr>
<td><strong>Minimum Education:</strong></td>
<td>Bachelors Degree in related field</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Commercial Job Title:</th>
<th>Senior Accountant II</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum/General Experience:</strong></td>
<td>7 Years of related Technical Experience</td>
</tr>
<tr>
<td><strong>Functional Responsibility:</strong></td>
<td>A qualified accountant or consultant with at least 7 years of experience in various audit and financial management/consulting services that include, but are not limited to: financial audits; financial related audits; performance audits – including economy, efficiency and program audits; recovery audits; transportation audits; and audit related training services. A bachelor’ s degree in accounting, finance or economics. A minimum of 1 year of experience performing services in accordance with the Government Auditing Standards (GAGAS). A minimum of 1 year of supervisory experience.</td>
</tr>
<tr>
<td><strong>Minimum Education:</strong></td>
<td>Bachelors Degree in related field</td>
</tr>
<tr>
<td>Commercial Job Title:</td>
<td>Senior Accountant I</td>
</tr>
<tr>
<td>----------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td><strong>Minimum/General Experience:</strong></td>
<td>5 Years of related Technical Experience</td>
</tr>
<tr>
<td><strong>Functional Responsibility:</strong></td>
<td>A qualified accountant or consultant with at least 5 years of experience in various audit and financial management/consulting services that include, but are not limited to: financial audits; financial related audits; performance audits – including economy, efficiency and program audits; recovery audits; transportation audits; and audit related training services. A bachelor’s degree in accounting, finance or economics.</td>
</tr>
<tr>
<td><strong>Minimum Education:</strong></td>
<td>Bachelors Degree in related field</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Commercial Job Title:</th>
<th>Staff Accountant II</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum/General Experience:</strong></td>
<td>3 Years of related Technical Experience</td>
</tr>
<tr>
<td><strong>Functional Responsibility:</strong></td>
<td>A qualified accountant or consultant with at least 3 years of experience in various audit and financial management/consulting services that include, but are not limited to: financial audits; financial related audits; performance audits – including economy, efficiency and program audits; recovery audits; transportation audits; and audit related training services. A bachelor’s degree in accounting, finance or economics.</td>
</tr>
<tr>
<td><strong>Minimum Education:</strong></td>
<td>Bachelors Degree in related field</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Commercial Job Title:</th>
<th>Staff Accountant I</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Minimum/General Experience:</strong></td>
<td>1 Year of related Technical Experience</td>
</tr>
<tr>
<td><strong>Functional Responsibility:</strong></td>
<td>A qualified accountant or consultant with at least 1 year of experience in various audit and financial management/consulting services that include, but are not limited to: financial audits; financial related audits; performance audits – including economy, efficiency and program audits; recovery audits; transportation audits; and audit related training services. A bachelor’s degree in accounting, finance or economics.</td>
</tr>
<tr>
<td><strong>Minimum Education:</strong></td>
<td>Bachelors Degree in related field</td>
</tr>
</tbody>
</table>
SUBSTITION OF EDUCATION/EXPERIENCE

<table>
<thead>
<tr>
<th>Degree Requirement</th>
<th>Substitution of Relevant Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associates Degree</td>
<td>2 Additional Years</td>
</tr>
<tr>
<td>Bachelors Degree</td>
<td>4 Additional Years</td>
</tr>
<tr>
<td>Masters Degree</td>
<td>6 Additional Years</td>
</tr>
<tr>
<td>PhD</td>
<td>8 Additional Years</td>
</tr>
</tbody>
</table>

Service Contract Act*

The Service Contract Act (SCA) is applicable to this contract and as it applies to the entire 00CORP Professional Services Schedule and all services provided. While no specific labor categories have been identified as being subject to SCA due to exemptions for professional employees (FAR 22.1101, 22.1102 and 29CFR 5413.300), this contract still maintains the provisions and protections for SCA eligible labor categories. If and/or when the Contractor adds SCA labor categories /employees to the contract through the modification process, the Contractor must inform the Contracting Officer and establish a SCA matrix identifying the GSA labor category titles, the occupational code, SCA labor category titles and applicable wage determination (WD) number. Failure to do so may result in cancellation of the contract.
2. Maximum Order: $1,000,000.00
3. Minimum Order: $100.00
4. Geographic Coverage (Delivery Area): Domestic: 50 States, DC, Territories
5. Point of production: Same as company address
6. Discount from list prices: Federal Government price is list price minus 5% discount.
7. Quantity Discounts: 1% > $500,000
8. Prompt Payment Terms: 1% Net 0
9a. Government purchase cards are accepted at or below the micro-purchase threshold: Yes
9b. Government purchase cards are accepted above the micro-purchase threshold: Yes
10. Foreign Items: None
11a. Time of Delivery: As agreed in each task/delivery order
11b. Expedited Delivery: Contact Contractor
11c. Overnight and 2-day Delivery: Contact Contractor
11d. Urgent Requirements: Contact Contractor
12. F.O.B. Point(s): Destination
13a. Ordering Address: Same as company address
13b. Ordering procedures: For supplies and services, the ordering procedures, information on Blanket Purchase Agreements (BPAs), and a sample EPA can be found at the GSA/FSS Schedule homepage (fss.gsa.gov/schedules).
14. Payment address(es): Same as company address
15. Warranty provision. Standard 1 Year Warranty
16. Export packing charges, if applicable. N/A
17. Terms and conditions of Government purchase card acceptance (any thresholds above the micro-purchase level): Credit Cards accepted up to $25k
18. Terms and conditions of rental, maintenance, and repair (if applicable) N/A
19. Terms and conditions of installation (if applicable). N/A
20. Terms and conditions of repair parts indicating date of parts price lists and any discounts from list prices (if applicable). N/A
20a. Terms and conditions for any other services (if applicable) N/A
21. List of service and distribution points (if applicable). Same as company address
22. List of participating dealers (if applicable). N/A
23. Preventive maintenance (if applicable). N/A

24a. Special attributes such as environmental attributes (e.g., recycled content, energy efficiency, and/or reduced pollutants) N/A

24b. If applicable, indicate that Section 508 compliance information is available on Electronic and Information Technology (EIT) supplies and services and show where full details can be found (e.g. contractor website or other location.) The EIT standards can be found at www.Section508.gov/. N/A

25. Data Universal Number System (DUNS) number. 828954268

26. Notification regarding registration in System For Award Management.
   Holmes & Company registration is valid through 07/21/2018