TL2Q LLC

Unclaimed Property
Examination and Recovery Services

477 Madison Avenue, 10th Floor, New York, NY 10022
212.359.1715

TL2Q Authorized Representative: James S. Pellen, CEO
State Contact: Teri Becker, Purchasing Officer
State of Nevada, Purchasing Division
515 E. Musser Street, Suite 300
Carson City, NV 89701
Phone: (775) 684-0178
Email: tbecker@admin.nv.gov

www.tl2q.nyc
upc@tl2q.nyc

Part IA – Technical Proposal	
RFP Title:	Unclaimed Property Auditing Services
RFP:	3527
Vendor Name:	TL2Q LLC
Address:	477 Madison Avenue, New York, NY 10022
Opening Date:	March 27, 2018
Opening Time:	2:00 PM

Section II - Contents

Section III - Vendor Information Sheet for RFP 3527 3
Section IV – State Documents 4
Section V – Scope of Work 7
Section VI – Company Background and References 16
Section VII – Proposed Staff Resume(s) 19
Conclusion 20
Exhibit 1 – Sample Work in Progress Report 21
Exhibit 2 – Proposed Staff Resumes 22

Section III - Vendor Information Sheet for RFP 3527

V1	Company Name	TL2Q LLC

V2	Street Address	477 Madison Avenue, 10th Floor

V3	City, State, ZIP	New York, NY 10022

V4	Telephone Number		
	Area Code: 212	Number: 359-1715	Extension: N/A

V5	Facsimile Number		
	Area Code: 212	Number: 532-6437	Extension: N/A

V6	Toll Free Number		
	Area Code: N/A	Number: N/A	Extension: N/A

V7	***Contact Person for Questions / Contract Negotiations, including address if different than above***
	Name: Richard F. Corrao, Esq.
	Title: Director, Legal Counsel
	Address: 477 Madison Avenue, 10th Floor, New York, NY 10022
	Email Address: richard.corrao@TL2Q.nyc

V8	Telephone Number for Contact Person		
	Area Code: 212	Number: 359-1715	Extension: 159

V9	Facsimile Number for Contact Person		
	Area Code: 212	Number: 532-6437	Extension: N/A

V10	***Name of Individual Authorized to Bind the Organization***	
	Name: James S. Pellen	Title: CEO

V11	Signature ***(Individual shall be legally authorized to bind the vendor per NRS 333.337)***	
	Signature:	Date: March 27, 2018

Section IV – State Documents

ATTACHMENT A – CONFIDENTIALITY AND CERTIFICATION OF INDEMNIFICATION

Submitted proposals, which are marked "confidential" in their entirety, or those in which a significant portion of the submitted proposal is marked "confidential" **shall not** be accepted by the State of Nevada. Pursuant to NRS 333.333, only specific parts of the proposal may be labeled a "trade secret" as defined in NRS 600A.030(5). All proposals are confidential until the contract is awarded; at which time, both successful and unsuccessful vendors' technical and cost proposals become public information.

In accordance with the submittal instructions of this RFP, vendors are requested to submit confidential information in separate files marked "**Part IB Confidential Technical**" and "**Part III Confidential Financial**".

The State shall not be responsible for any information contained within the proposal. If vendors do not comply with the labeling and packing requirements, proposals shall be released as submitted. In the event a governing board acts as the final authority, there may be public discussion regarding the submitted proposals that shall be in an open meeting format, the proposals shall remain confidential.

By signing below, I understand it is my responsibility as the vendor to act in protection of the labeled information and agree to defend and indemnify the State of Nevada for honoring such designation. I duly realize failure to so act shall constitute a complete waiver and all submitted information shall become public information; additionally, failure to label any information that is released by the State shall constitute a complete waiver of any and all claims for damages caused by the release of the information.

This proposal contains Confidential Information, Trade Secrets and/or Proprietary information.

Please initial the appropriate response in the boxes below and provide the justification for confidential status.

Part IB – Confidential Technical Information			
YES	X	NO	
Justification for Confidential Status			
The materials include information that derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by the public or any other persons who can obtain commercial or economic value from its disclosure or use and is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.			
The information also relates to the amount or source of income, profits, losses or expenditures of TL2Q LLC, including data relating to cost or price submitted in support of a bid or proposal.			

Part III – Confidential Financial Information			
YES	X	NO	
Justification for Confidential Status			
The materials include information that derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by the public or any other persons who can obtain commercial or economic value from its disclosure or use and is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.			
The information also relates to the amount or source of income, profits, losses or expenditures of TL2Q LLC, including data relating to cost or price submitted in support of a bid or proposal.			

TL2Q LLC
Company Name

Signature

James S. Pellen
Print Name

March 27, 2018
Date

ATTACHMENT B – VENDOR CERTIFICATIONS

Vendor agrees and shall comply with the following:

(1) Any and all prices that may be charged under the terms of the contract do not and shall not violate any existing federal, State or municipal laws or regulations concerning discrimination and/or price fixing. The vendor agrees to indemnify, exonerate and hold the State harmless from liability for any such violation now and throughout the term of the contract.

(2) All proposed capabilities can be demonstrated by the vendor.

(3) The price(s) and amount of this proposal have been arrived at independently and without consultation, communication, agreement or disclosure with or to any other contractor, vendor or potential vendor.

(4) All proposal terms, including prices, shall remain in effect for a minimum of 180 days after the proposal due date. In the case of the awarded vendor, all proposal terms, including prices, shall remain in effect throughout the contract negotiation process.

(5) No attempt has been made at any time to induce any firm or person to refrain from proposing or to submit a proposal higher than this proposal, or to submit any intentionally high or noncompetitive proposal. All proposals shall be made in good faith and without collusion.

(6) All conditions and provisions of this RFP are deemed to be accepted by the vendor and incorporated by reference in the proposal, except such conditions and provisions that the vendor expressly excludes in the proposal. Any exclusion shall be in writing and included in the proposal at the time of submission.

(7) Each vendor shall disclose any existing or potential conflict of interest relative to the performance of the contractual services resulting from this RFP. Any such relationship that might be perceived or represented as a conflict shall be disclosed. By submitting a proposal in response to this RFP, vendors affirm that they have not given, nor intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest shall automatically result in the disqualification of a vendor's proposal. An award shall not be made where a conflict of interest exists. The State shall determine whether a conflict of interest exists and whether it may reflect negatively on the State's selection of a vendor. The State reserves the right to disqualify any vendor on the grounds of actual or apparent conflict of interest.

(8) All employees assigned to the project are authorized to work in this country.

(9) The company has a written equal opportunity policy that does not discriminate in employment practices with regard to race, color, national origin, physical condition, creed, religion, age, sex, marital status, sexual orientation, developmental disability or handicap.

(10) The company has a written policy regarding compliance for maintaining a drug-free workplace.

(11) Vendor understands and acknowledges that the representations within their proposal are material and important, and shall be relied on by the State in evaluation of the proposal. Any vendor misrepresentations shall be treated as fraudulent concealment from the State of the true facts relating to the proposal.

(12) Vendor shall certify that any and all subcontractors comply with Sections 7, 8, 9, and 10, above.

(13) The proposal shall be signed by the individual(s) legally authorized to bind the vendor per NRS 333.337.

TL2Q LLC

Vendor Company Name

Vendor Signature

James S. Pellen

Print Name

March 27, 2018

Date

Section V – Scope of Work

2.1 Qualifications

2.1.1 Vendor must possess knowledge and agree to comply with Nevada's unclaimed property law, NRS 120A, NAC 120A, and all federal legislation and court rulings regarding the Uniform Unclaimed Property Act of 1995.

TL2Q LLC ("TL2Q" "we" "us" "our" "Offeror" or "Contractor") possesses knowledge of and agrees to comply with Nevada's unclaimed property law, NRS 120A, NAC 120A, and all federal legislation and court rulings regarding the Uniform Unclaimed Property Act of 1995. TL2Q employs licensed attorneys to assist in everyday matters of law and may retain outside counsel on an as-needed basis.

2.1.2 Vendor must possess previous experience providing unclaimed property auditing services for similar agencies. Provide documentation outlining previous experience, including at a minimum, the number of years providing these or similar services, average number of engagements per year and general qualifications of staff and supervisors performing audit functions.

As a firm, TL2Q has six (6) years of state-contract, unclaimed property audit and recovery services experience with a professional staff that has nearly a combined 75 years of unclaimed property experience. TL2Q's Unclaimed Property leadership team and staff hail from virtually every corner of the industry, including holder, holder advocate, state administration, and third-party audit. That diversified experience turns varied industry wisdom into expeditious and successful resolution of client engagements regardless of their complexity or size.

TL2Q's multi-state unclaimed property examination practice group is led by Senior Manager Armen Panossian who has over 11 years of audit and accounting experience, including eight (8) years of management experience supervising multi-state unclaimed property audits on behalf of state government entities on some of the nation's largest Fortune 500 companies. He has performed general ledger unclaimed property compliance examinations of multi-billion-dollar companies in various industries, including manufacturing, real estate, retail, utilities, music and entertainment, and oil and gas. In addition to overseeing examination deliverables, Mr. Panossian has assisted in the development and coordination of TL2Q's unclaimed property examination process training program, and he works regularly with Operations on engagement-specific and general workflow enhancements.

For more information, please see Part IB – Confidential Technical Proposal.

2.2 Scope of Work

2.2.1 Identification and Collection of Unclaimed Property

2.2.1.1 Vendor shall undertake to identify and collect all types of unclaimed property from persons, firms and entities ("holders"), that have never reported or have improperly reported to the State of Nevada, or have in their possession unclaimed property ("property") that is subject to report and delivery under NRS 120A.

TL2Q currently performs these services for our other state clients with regard to property types including payroll, accounts payable, accounts receivable, commissions, royalties, insurance, employee benefits, securities, and other miscellaneous disbursements.

We use a forensic approach to identify potential holders for examination. We gather information from public and private sources to identify companies that are least likely to follow or be following the unclaimed property laws. Screening tools are initially used to identify potential holders that have certain attributes that make them more likely to be noncompliant with the unclaimed property laws as well as their ties to the relevant state.

Once an initial list of companies is identified, we further screen those companies to determine if any may owe unclaimed property to states with which we are contracted to perform unclaimed property examinations. We use our institutional knowledge to discuss and refine attributes or industries used to identify potentially noncompliant holders. We additionally utilize an internally developed database which allows us to identify potentially noncompliant entities that may have unreported unclaimed property.

Moreover, we perform a preliminary analysis of the companies to gather further intelligence from public filings, websites, and/or private research services to identify additional information, including the types of property that may be unreported. Companies that are submitted for authorization review are selected based on the likelihood of noncompliance with that state's unclaimed property laws.

2.2.1.2 The State of Nevada reserves the right to participate in or restrict its participation in an audit of any holder.

TL2Q acknowledges that the State of Nevada reserves the right to participate in or restrict its participation in an audit of any holder.

2.2.1.3 Prior to beginning any audit, the Vendors shall:

A. Draft and submit to the Nevada Unclaimed Property Division an engagement letter which defines agreed upon procedures, at a minimum:

1. All holders, including all subsidiaries or affiliated holders, included in the scope of the audit, identified by both FEIN and Legal Name;

2. Time period of records to be examined;

3. Specific scope of types of records and/or transactions to be audited;

4. Audit selection criteria used;

5. Frequency and/or timing of reporting identified unclaimed property during an audit;

6. Anticipated begin date of audit; and

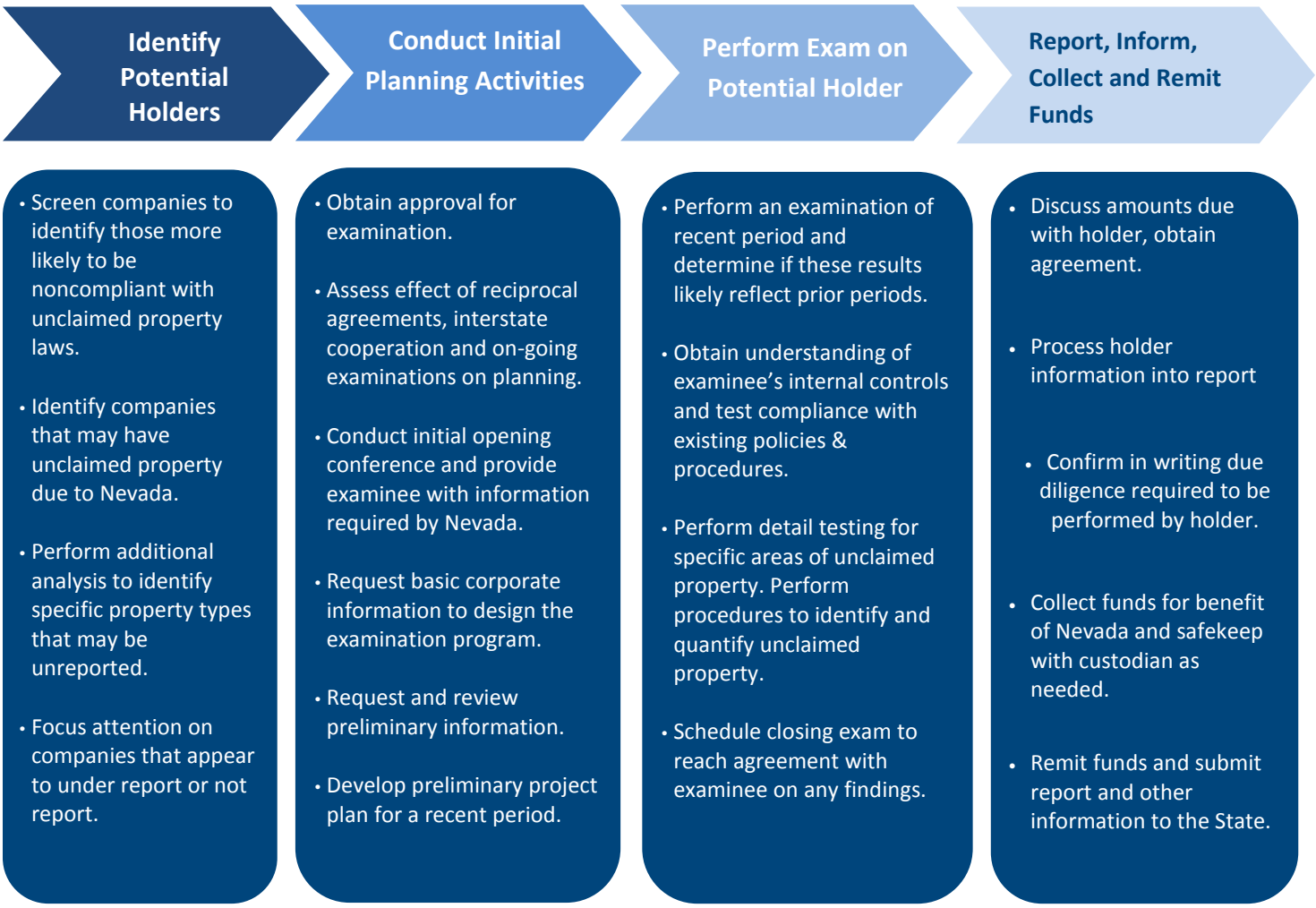
7. Anticipated time to complete audit

TL2Q currently and regularly uses a form opening conference letter to examinees incorporating information described above and can submit to the Nevada Unclaimed Property Division the above-described engagement letter material as part of our customizable, administrative workflow process.

2.2.1.4 In conjunction with the identification and collection of property, the Vendor shall:

A. Audit the records of holders or potential holders to identify with specificity the unclaimed property that should be reported and delivered to the state;

Our methodology and approach are designed to bring independence and clarity to unclaimed property-related audit procedures and to leverage the insight we have gained from performing financial audits and forensic investigation assignments on other engagements. Our approach includes procedures and forensic analysis of the holder's books and records to identify unclaimed and abandoned property. We employ technology, where reasonable and practical, in addition to traditional forensic methodologies, to enhance the efficiency of our work. Work is performed pursuant to state law and audit policies as well as Generally Accepted Auditing Standards ("GAAS"). Our approach is illustrated generally below:



TL2Q's initial planning activities include obtaining approvals from the state(s) to begin the examination. Our planning will also consider whether the examinee has any on-going or recently completed examinations. We will perform an initial opening conference and provide the examinee with any information required by Nevada. Basic corporate information will be requested to design the examination program and a preliminary project plan will be developed for a recent period.

During the planning phase, TL2Q reads relevant documents and information, including, but not limited to, general information about the examinee and the examinee's policies and procedures for complying with unclaimed property laws. We also identify the individuals with whom we will meet to discuss and confirm our understanding of the examinee's policies and procedures and historical reporting of unclaimed property, as well as identify other matters that might be relevant to the examination.

As part of our planning activities, we communicate, in advance, a document request list to the examinee containing required financial and non-financial information to determine scoping, the amount of unclaimed property generated or held, understand the policies and procedures relating to accounting and reporting unclaimed property, and understand what may be currently recorded as an unclaimed property liability on the examinee's books.

TL2Q evaluates examinees' existing policies for identifying, reporting, and submitting unclaimed and abandoned property under the state unclaimed property laws. TL2Q's examination of specific areas includes:

- ***Performing an examination of a recent period and determining if the results likely reflect prior periods (we note that estimation methodologies may be employed in consultation with your Office),***

- ***Obtaining an understanding of examinee's internal controls, testing compliance with existing policies and procedures, and understanding the timing or modification of those controls,***

- ***Performing detail testing for specific areas of unclaimed property including reviewing financial and non-financial information, analyzing the books and records for unclaimed and abandoned property, and interviewing employees with relevant knowledge and/or responsibility. We will analyze specific high-risk areas of unclaimed property, such as account balances, uncashed checks, insurance, securities, trust properties, utilities, and other miscellaneous payments and employee benefits, where applicable, to assess compliance with unclaimed property laws including dormancy periods and triggers, and***

- ***Scheduling remediation conferences and a closing exam with the holder to reach agreement on findings, while providing opportunities to the holder to review, dispute, reconcile, and perform due diligence related to such findings during the process.***

TL2Q shall notify your Office in writing if we learn that a holder or examinee becomes subject to bankruptcy protection. This written notification will include, if known or calculable, the date on which the bankruptcy was filed, the type of bankruptcy case, the bankruptcy court in which the case was filed, and the unclaimed property amount or estimation.

B. Advise holders that all property reported and remitted must conform to Nevada reporting requirements;

Holders are continually reminded that all property reported and remitted must conform to state reporting requirements as well as apprised of their responsibilities relating to unclaimed property, including: i) any statute requiring due diligence by the holder of notifying the owners of the existence of their property, ii) the holder's on-going responsibility to file unclaimed property reports directly to the state(s), and iii) the holder's responsibility for paying all owner claims up to the time of a completed delivery and submission of a Holder Report.

C. Prepare and submit to the Nevada Unclaimed Property Division reports of property in accordance with the requirements of the statute, NRS 120A and the Nevada Administrative Code (NAC) 120A and as stated in the agreed upon procedures;

D. Request holders and their agents to deliver to the Vendor, or the Vendor's custodian, property deemed owing under NRS 120A; and

E. Forward the property to Nevada Unclaimed Property Division or its designee.

TL2Q can prepare a detailed Holder Report of all abandoned and unclaimed property in the NAUPA II format and provide it in an electronic format to your Office, or any other specifications needed for automated reporting. Our findings and recommendations are discussed with the holder's management prior to finalizing the property to be reported.

We have also facilitated the remittance of reports and/or funds directly from the holder to our client states and can also do so on behalf of your Office if requested, required, or permitted.

In the case of securities, we will reconcile all unclaimed property, remit the cash amounts by electronic funds transfer, register the securities in the name of the State, electronically transfer the securities to your contracted broker, and submit a Holder Report to your Office or in a manner otherwise requested or required by Nevada.

2.2.1.5 The State Treasurer's Office reserves the right to request the vendor to conduct audits which include local Nevada businesses in addition to nationwide audits. The vendor should ensure any costs or additional resources it may require to conduct local audits in addition to national audits is represented accurately and completely within its proposal.

TL2Q agrees to reasonably accommodate such requests. While headquartered in New York, TL2Q personnel maintain office space throughout the nation, including in California.

2.3 Enforcement Efforts

2.3.1 If a holder fails or refuses to report and deliver unclaimed property, the Vendor shall advise the Nevada Unclaimed Property Division, in writing, of the holder's failure or refusal within 30 days of the date the Vendor requested the reporting and delivery of property. Written notice is to be delivered via email to UPAudit@nevadatreasurer.gov.

If a holder fails or refuses to report and deliver unclaimed property, TL2Q shall advise the Nevada Unclaimed Property Division, in writing, of the holder's failure or refusal within 30 days of the date the Vendor requested the reporting and delivery of property.

2.4 Joint Efforts with Participating States

2.4.1 The State acknowledges that the Vendor may perform the services required under this contract concurrently with its performance of similar services for other states having similar requirements in connection with their respective unclaimed property laws.

TL2Q acknowledges and agrees.

2.5 Conflicts of Interest

2.5.1 The Unclaimed Property Agent shall maintain independence in mental attitude in accordance with AICPA Professional Standards AU Section 220. The Vendor(s) should not only be independent in fact but should avoid situations that may lead others to doubt their independence.

TL2Q started as an unclaimed property-focused practice division within Hertz Herson LLP, a top-tier certified public accounting, tax, and consulting firm located in midtown Manhattan, New York, and founded in 1931. As such, we are acutely familiar with and agree to the above terms regarding AICPA Professional Standards.

2.6 Work in Progress Report

2.6.1 The Vendor shall provide the Unclaimed Property Division a monthly Work in Progress report that describes the status, including percentage of completion for each Federal Employer Identification Number, of all audits in process. The report will include the audit identification for each audit presented on the report. Reports are to be delivered via email to UPAudit@nevadatreasurer.gov. (Provide sample Work in Progress reports).

TL2Q currently performs this task on behalf our other audit clients and we can do so for the State of Nevada. Please see the attached sample WIP report.

2.7 Acknowledgements

2.7.1 The Nevada Unclaimed Property Division has the final and sole authority to decide who, if anyone will represent the Division in the unlikely event more than one Vendor or another state wants to identify and collect unclaimed property from the same holder.

TL2Q acknowledges that the Nevada Unclaimed Property Division has the final and sole authority to decide who, if anyone will represent the Division in the unlikely event more than one Vendor or another state wants to identify and collect unclaimed property from the same holder.

2.7.2 The Nevada Unclaimed Property Division may approve or disapprove authorization to attempt to identify and locate unclaimed property from any holder without offering justification for such denial. The Division may also, after authorization has been granted to conduct an audit of a holder, suspend or terminate the examination on behalf of the state regardless of whether it has commenced, for any reason, including legislative or judicial action which causes delay that prevents performance, or an unforeseen or uncontrollable event, and without offering justification for such suspension or termination.

TL2Q acknowledges that the Nevada Unclaimed Property Division may approve or disapprove authorization to attempt to identify and locate unclaimed property from any holder without offering justification for such denial. The Division may also, after authorization has been granted to conduct an audit of a holder, suspend or terminate the examination on behalf of the state regardless of whether it has commenced, for any reason, including legislative or judicial action which causes delay that prevents performance, or an unforeseen or uncontrollable event, and without offering justification for such suspension or termination.

2.8 Holder Due Diligence & Subsequent Reporting

2.8.1 The Vendor shall advise each holder in writing of the provisions of the Nevada statute for notifying owners of their property. Provide samples of documentation provided holders. NRS 120A.560(5) requires written notice be sent to owners or apparent owners not more than 120 days or less than 60 days before filing the report if the following is applicable:

2.8.1.1 If it is unknown whether the last known address is known to be accurate.

2.8.1.2 The claim of the apparent owner is not barred by a statute of limitations.

2.8.1.3 The value of the property is $50 or more.

2.8.2 The Vendor shall require each holder to file with the Nevada Unclaimed Property Division an affidavit stating that the holder has complied with NRS 120A.560(5).

2.8.3 The Vendor, upon completion of the initial review or examination of a holder's records, must instruct the holder to file all future reports with the State of Nevada, pursuant to Nevada reporting requirements.

TL2Q agrees to the provisions of this Section 2.8, and regularly supplies examinees with similar information at points before, during, and at the conclusion of audits. Please see the attached sample disclosures in Part IB – Confidential Technical Proposal.

2.9 Unclaimed Property Report

2.9.1 The Vendor shall provide reports of the property to be forwarded to the Division in a format prescribed by the Division pursuant to NRS 120A and NAC 120A. The Division will provide reporting instructions, and specifications needed for automated reporting.

TL2Q acknowledges and agrees to the terms of this section 2.9. TL2Q utilizes UPExchange, an unclaimed property compliance software service provided by Eagle Technology Management (ETM) (www.byetm.com/upx) to submit Holder Reports as needed. We selected this reporting method because the company has over 10 years of experience in handling unclaimed property filings for all states, and it has experienced professionals who individually have well over 10 years' experience in that regard.

In addition to leveraging the expertise and resources of UPExchange, TL2Q management and staff have experience specifically in preparing and filing NAUPA II unclaimed property reports with our state clients and TL2Q has filed such reports in conjunction with multiple examinations across multiple filing jurisdictions, whether through utilization of UPExchange or by way of certain states' proprietary filing systems and procedures.

2.9.2 Reports will include the following information:

2.9.2.1 Holder name;

2.9.2.2 Holder address;

2.9.2.3 A holder contact, familiar with the records processed and the property transferred;

2.9.2.4 Federal Employer Identification number of the holder;

2.9.2.5 Owners' names;

2.9.2.6 Owners' last known addresses;

2.9.2.7Owners' social security numbers or Federal Tax Identification numbers;
2.9.2.8 Types of property;

2.9.2.9 Any unique property identifier or number used by the holder (for example, an account number or a birth date);

2.9.2.10 Amount of the property;

2.9.2.11 CUSIP number, and certificate numbers for any securities, if applicable;

2.9.2.12 Bond numbers and coupon numbers accompanied with call date, if applicable;

2.9.2.13 Value of the shares and the valuation date;

2.9.2.14 Description of any securities, including maturity dates, interest rates, and interest or dividends due, if applicable; and

2.9.2.15 Date of the last transaction with the owner with respect to the property.

TL2Q acknowledges and agrees.

2.10 Custody of Unclaimed Property

2.10.1 If the Vendor does not provide financial custodial services, the Vendor shall enter into an agreement with a custodian to provide these services for the Vendor. Indicate if custodial services are provided by the Vendor or by an outsourced custodial service.

TL2Q has an agreement with a custodian bank to provide safekeeping custodial services. Alternatively, TL2Q has experience in facilitating direct remittances of unclaimed funds to the state and can also do so upon the request of Nevada.

2.10.2 The custodian shall:

2.10.2.1 Segregate into a separate account or accounts all property delivered by holders.

2.10.2.2 Acknowledge that the Division has all rights of a third party beneficiary with respect to the benefit and enforcement of these provisions, and that these provisions may only be amended with the written consent of the Division.

2.10.2.3 In the event an outsourced custodial service is utilized, the contract must include the provisions of Sections 2.10.2.1 and 2.10.2.2 of this RFP, and must be submitted to the Nevada Unclaimed Property Division, along with any subsequent amendments. Provide all current contracts.

TL2Q acknowledges and agrees. To the extent the services of our custodial bank would be utilized pursuant to the engagement contemplated here, TL2Q can provide a copy of our contract under separate, confidential cover.

2.10.3 The Vendor shall advise the holder that the holder is responsible for paying all claims up to the time that both a final report has been agreed to and the holder has delivered the property to the Vendor.

TL2Q acknowledges and agrees.

2.10.4 The Vendor or its custodian, shall not pledge, assign, hypothecate or otherwise encumber property without the prior written consent of the Division, nor shall the Vendor take any ownership position in any securities constituting property.

TL2Q acknowledges and agrees.

2.11 Delivery of Unclaimed Property

2.11.1 The Vendor shall reconcile the report with the holder and deliver all property with the reconciled report to the Nevada Unclaimed Property Division within 60 days from receipt of any property by the custodian.

TL2Q acknowledges and agrees.

2.11.2 Certificates for securities must be registered, if at all possible, in the name of Nevada Unclaimed Property. Those certificates that cannot be transferred must be delivered to Nevada Unclaimed Property in the nominee or original owner's name. Except for securities that are required to be certificated, all securities must be electronically transferred directly from the Holder or the Holder's transfer agent, to a designated custodial securities account held by the Administrator, unless instructed otherwise by the Administrator.

TL2Q acknowledges and agrees.

2.11.3 The original date that certificates are registered in the name of Nevada Unclaimed Property or our nominee name, or credited in book entry form, must be retained, and must become a part of all reports relating to such certificates.

TL2Q acknowledges and agrees.

2.11.4 A complete delivery of property consists of the following:

2.11.4.1 Unclaimed Property Report (NAUPA report, submitted online).

2.11.4.2 A confirmation of each securities transaction either by a physical certificate, electronic transfer form or a statement indicating the transfer to Nevada Unclaimed Property.

2.11.4.3 Summary of all stock or mutual funds delivered which include the name, the CUSIP and the total number of shares by issue.

TL2Q acknowledges and agrees.

2.11.5 Each holder delivery shall be separate.

TL2Q acknowledges and agrees.

Section VI – Company Background and References

3.1 Vendor Information

3.1.1 Vendors shall provide a company profile in the table format below.

Question	Response
Company name:	***TL2Q LLC***
Ownership (sole proprietor, partnership, etc.):	***Limited Liability Company***
State of incorporation:	***New York***
Date of incorporation:	***May 31, 2016***
# of years in business:	***6 (Practice Unit); 2 (Entity)***
List of top officers:	***James S. Pellen, CPA, CEO*** ***Richard F. Corrao, Esq., Director*** ***Tricia C. Eldred, Director***
Location of company headquarters, to include City and State:	***New York, NY***
Location(s) of the office that shall provide the services described in this RFP:	***New York, Baton Rouge, Los Angeles***
Number of employees locally with the expertise to support the requirements identified in this RFP:	***See Part IB – Confidential Technical Proposal***
Number of employees nationally with the expertise to support the requirements in this RFP:	***See Part IB – Confidential Technical Proposal***
Location(s) from which employees shall be assigned for this project:	***New York, Baton Rouge, Los Angeles***

3.1.2 A Nevada-based business may apply for a five percent (5%) preference on its proposal. This preference may apply if a business has its principal place of business within Nevada. This preference cannot be combined with any other preference, granted for the award of a contract using federal funds, or granted for the award of a contract procured on a multi-state basis. To claim this preference a business must submit a letter with its proposal showing that it qualifies for the preference.

N/A

3.1.3 **Please be advised**, pursuant to NRS 80.010, a corporation organized pursuant to the laws of another state shall register with the State of Nevada, Secretary of State's Office as a foreign corporation before a contract can be executed between the State of Nevada and the awarded vendor, unless specifically exempted by NRS 80.015.

TL2Q has applied for Nevada registration, which we understand is currently pending. TL2Q warrants that it shall be registered to do business in the State of Nevada before any contract is executed between the State of Nevada and TL2Q.

3.1.4 The selected vendor, prior to doing business in the State of Nevada, shall be appropriately licensed by the State of Nevada, Secretary of State's Office pursuant to NRS76. Information regarding the Nevada Business License can be located at http://nvsos.gov.

Question	Response
Nevada Business License Number:	Application Pending
Legal Entity Name:	TL2Q LLC

Is "Legal Entity Name" the same name as vendor is doing business as?

Yes	X	No	

3.1.5 Has the vendor ever been engaged under contract by any State of Nevada agency?

Yes			No	X

3.1.6 Are you now or have you been within the last two (2) years an employee of the State of Nevada, or any of its agencies, departments, or divisions?

Yes			No	X

If "Yes", please explain when the employee is planning to render services, while on annual leave, compensatory time, or on their own time?

If you employ (a) any person who is a current employee of an agency of the State of Nevada, or (b) any person who has been an employee of an agency of the State of Nevada within the past two (2) years, and if such person shall be performing or producing the services which you shall be contracted to provide under this contract, you shall disclose the identity of each such person in your response to this RFP, and specify the services that each person shall be expected to perform.

N/A

3.1.7 Disclosure of any significant prior or ongoing contract failures, contract breaches, civil or criminal litigation in which the vendor has been alleged to be liable or held liable in a matter involving a contract with the State of Nevada or any other governmental entity. Any pending claim or litigation occurring within the past six (6) years which may adversely affect the vendor's ability to perform or fulfill its obligations if a contract is awarded as a result of this RFP shall also be disclosed.

Does any of the above apply to your company?

Yes		No	X

3.1.8 Vendors shall review and provide if awarded a contract the insurance requirements as specified in ***Attachment D, Insurance Schedule for RFP 3527.***

TL2Q agrees to provide the required insurance proofs upon award to the designated party on the Attachment D Insurance Schedule.

3.1.9 Company background/history and why vendor is qualified to provide the services described in this RFP. Limit response to no more than five (5) pages.

Background

TL2Q started as an unclaimed property-focused practice division within Hertz Herson LLP, a top-tier certified public accounting, tax, and consulting firm located in midtown Manhattan, New York, and founded in 1931. We recognized that unclaimed property auditing and compliance services involved the perfect synergy of Hertz Herson's operating strengths, namely extensive experience in audit and attest services coupled with in-depth knowledge and familiarity with the procedural and compliance aspects inherent in multi-state, local and federal tax and regulatory practice. As of May 31, 2016, Hertz Herson LLP's unclaimed property recovery group was expanded and re-launched as TL2Q LLC, a dedicated unclaimed property and government services company.

Our People, Work, & Vision

Our team, which is comprised of highly qualified and experienced CPAs, accountants, auditors, legal professionals, and advisors, has a broad range of experience in areas including unclaimed property audit, state unclaimed property administration, general ledger audit and public accounting, internal controls, litigation, taxation, and investigations. This experience includes management of both state and local taxation disclosure reporting, financial due diligence projects, agreed-upon procedure engagements, condensed period financial statement audits, and related, state unclaimed property submissions.

Our professional staff members have solid formal educational credentials and years of relevant professional experience working with highly reputable firms across a broad range of industries and issues. From within our audit experience, our skill sets include examining and testing evidence in the books and records to support the amounts and disclosures in financial statements, and our detailed procedures include tests of internal controls, substantive testing of account balances and transactions, observations of inventories, confirmations with customers, vendors and financial institutions, and management inquiries.

We are currently authorized to and are performing multi-state unclaimed property examinations of companies that conduct business in numerous states. These potential holders have annual revenue ranging from about $20 million to over $20 billion. TL2Q personnel have examined or opened examinations of holders in industries including but not limited to education, retail, brokerage and financial services, equipment lease and consumer services, oil and gas, distribution, manufacturing, healthcare, and insurance. In addition to unclaimed property examinations, TL2Q and its personnel have experience reviewing records of companies for property liability assessments in industries such as financial services, asset management, merchant banking, real estate, manufacturing, agriculture, auto supplies, industrial products, printing and envelopes, health and beauty, cosmetics, winery, jewelry, apparel, wholesalers, import and distribution, textiles, construction, energy, healthcare, media and entertainment, and not-for-profit and professional services.

TL2Q is a member of the National Association of State Treasurers ("NAST"). In addition, certain firm executives and staff are members of the American Institute of CPAs ("AICPA"), the New York State Bar Association ("NYSBA") and the New York State Society of CPAs ("NYSSCPA").

Our vision has always been to expand our services to additional states and other governmental authorities. We believe that our professionalism, people, and process have been key factors to becoming an agent of choice for states hiring third-party unclaimed property professionals and we look forward to providing you with the information herein on how we can assist your Office and the People of the State of Nevada.

For more information, please see Part IB – Confidential Technical Proposal.

3.1.10 Provide a brief description of the length of time vendor has been providing services described in this RFP to the public and/or private sector.

As unclaimed property auditors over the past six (6) years, and with relation to the CPA firm that was in business for over 85 years, TL2Q has extensive experience reviewing the records of holders for the identification of unclaimed property. We utilize a variety of documents from internally management-prepared information to third-party documents prepared by brokerage houses, transfer agents, banks, vendors, customers, government agencies, actuaries, valuators, lenders, investors, and freight forwarders. We employ data mining techniques to review large amounts of data, including general ledger and subsidiary ledgers.

3.1.11 Financial information and documentation to be included in accordance with ***Section 8.5, Part III – Confidential Financial Information***.

3.1.11.1 Dun and Bradstreet Number

See separate submission document marked Part III – Confidential Financial Information

3.1.11.2 Federal Tax Identification Number

See separate submission document marked Part III – Confidential Financial Information

3.1.11.3 The last two (2) years of audited financial statements.

See separate submission document marked Part III – Confidential Financial Information

3.2 Subcontractor Information

Subcontractors are defined as a third party, not directly employed by the contractor, who shall provide services identified in this RFP. This does not include third parties who provide support or incidental services to the contractor.

3.2.1 Does this proposal include the use of subcontractors?

Yes		No	X

For more information, please see Part IB – Confidential Technical Proposal.

3.3 Business References

3.3.1 Vendors shall provide a minimum of three (3) business references from similar projects performed for private and/or public sector clients within the last three (3) years.

TL2Q acknowledges, and the State should now be in possession of at least three (3) such references.

Section VII – Proposed Staff Resume(s)

3.4 Vendor Staff Resumes

A resume shall be completed for each proposed key personnel responsible for performance under any contract resulting from this RFP per ***Attachment F, Proposed Staff Resume.***

Please see the attached Exhibit 2 – Proposed Staff Resumes.

Conclusion

Thank you for your consideration of TL2Q LLC as a provider of the above services to the State of Nevada. Please let us know if you have any questions or would like any further information.

Exhibit 1 – Sample Work in Progress Report

TL2Q LLC - CONFIDENTIAL

Summary Monthly Status Report of Work in Process as of 3/31/2018

Prepared for: State of Nevada
Reports are to be delivered via email to
UPAudit@nevadatreasurer.gov

									Status of Work							
Holder	**Contact**	**Title**	**Address**	**Phone**	**FEIN**	**Audit ID**	**Scope of Review(full, partial general ledger, equity, other)**	**Type of Examination (voluntary or state-authorized)**	**Percentage Completion**	**State Approval (Date)**	**Agreed to Participate (Date)**	**Opening Conference (Date)**	**Initial Data Received**	**Fieldwork Completed (Date)**	**Due Diligence (Date)**	**Property Delivered to State (Date)**
Holder 1	Jane Doe	CFO	123 Main St. Anywhere, USA 0000	(555) 555-5555	123456	1234	Full	State Authorized	10%	1/1/2018						
Holder 2	John Doe	CFO	124 Main St. Anywhere, USA 0000	(555) 555-5556	123457	1235	Full	State Authorized	10%	1/1/2018						

******SAMPLE******

Exhibit 2 – Proposed Staff Resumes

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***James S. Pellen, CPA***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Founder, Chief Executive Officer***		
# of Years in Classification:	***6***	**# of Years with Firm:**	***21****

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Mr. Pellen has nearly 35 years of public and private accounting experience and has provided accounting and tax advice to a wide variety of commercial businesses across industry sectors, including audits of domestic and international operations and complex merger/acquisitions that included assessment of statutory tax and unclaimed property liability and audits of introducing broker-dealers in conformity with PCAOB standards. He has been involved in managing all aspects of identifying, examining, collecting, and transferring unclaimed property, including tailored examination planning, resource allocation, research analysis, and final review. As TL2Q's CEO, Mr. Pellen supervises the strategic direction, management, operations, marketing, and other business functions of the company and responsible for ensuring the performance of quality services on behalf of firm clients.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	CEO	2016 to Present
Hertz Herson LLP	NY	Partner	1997 to 2016
Acuris Inc.	CA/PA	CFO	1995 to 1997
Seligman, Cupersmith, Wilensky and Company, LLP	NJ	Partner	1991 to 1995
Seligman, Cupersmith, Wilensky and Company, LLP	NJ	Audit	1984 to 1991

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

University of Pennsylvania, Philadelphia, PA
Wharton School
Continuing Education, Undergraduate Finance Program
1984-1986

New York University, New York, NY
Continuing Education, Economics Master Program
1982-1984

Stockton University, Pomona, NJ
Bachelors of Arts in Economics
1982

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- Certified Public Accountant, State of New York (December 1998)
- Member of the American Institute of Certified Public Accountants
- Member of the New York State Society of Certified Public Accountants
- Member of the Pennsylvania Institute of Certified Public Accountants

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Gary Norman
Executive Vice President
Rosenthal & Rosenthal Inc.
Phone: (212) 356-1400
Fax: (212) 356-0910
GNorman@rosenthalinc.com

Thomas Filardo
Partner
Warshaw Burstein LLP
Phone: (212) 984-7700
Fax: (212) 972-9150
tfilardo@wbny.com

Mark Mulvoy
Wealth Manager
First Republic
Phone: (212) 697-3800
Fax: (212) 661-4716
dmulvoy@firstrepublic.com

*Partner of predecessor Hertz Herson LLP from 1997 onward.

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***Richard F. Corrao, Esq.***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Director, Legal Counsel***		
# of Years in Classification:	***2***	**# of Years with Firm:**	***3***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Mr. Corrao has 18 years of professional experience in both the private and public sectors, including with TL2Q LLC where he has been involved in managing all aspects of identifying, examining, collecting, and transferring unclaimed property, including the filing of unclaimed property reports across multiple reporting jurisdictions and coordinating the remittance of unclaimed property due to the states. As an Assistant District Attorney with the Nassau County District Attorney's Office, he served in that Office's Trial Litigation Bureau where he prosecuted various criminal matters from the investigatory phase through litigation and trial. Additionally, he helped negotiate and recover hundreds of thousands of dollars in restitution for numerous individual, commercial, and municipal crime victims. Prior to his work in government, Mr. Corrao worked in the financial services industry with both Morgan Stanley and Bloomberg LP. Currently, Mr. Corrao is responsible for overseeing certain TL2Q business and legal functions that include state contract review and compliance, together with monthly reporting to the states; drafting, review, and revision of legal and audit memoranda and process templates; performing and overseeing legal research on applicable state unclaimed property laws, rules, and regulations as well as case law and any federal law relating to unclaimed property; tracking and communication of unclaimed property-related legislative and regulatory actions and news items; supervising TL2Q's state RFP responses; guidance of examination-related research; litigation support; and communicating with government officials and holder advocates on various other unclaimed property- and business-related matters.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	Director, Legal Counsel	2015 to Present
Nassau County District Attorney	NY	Assistant District Attorney	2011 to 2015
Manhattan District Attorney	NY	Trial Assistant	2009 to 2011
Pitegoff Law Office	NY	Contract Manager, Paralegal	2006 to 2008
Morgan Stanley	NY	Financial Advisor	2004 to 2006
Bloomberg LP	NY	Producer	2000 to 2004

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

New York Law School, New York, NY
Juris Doctor
2011

New York Institute of Technology, New York, NY
BS in Advertising
2001

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- National Association of State Treasurers, Corporate Affiliate Representative, TL2Q LLC
- Registered Attorney in the State of New York and Member of the New York State Bar Association
- Formerly licensed Securities Series 7, 31, 63, 66, and New York State insurance (all currently inactive)
- New York State Bar Association, Member-Business Law & Corporate Counsel Sections

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Steven L. Schwartz, Esq.
ADA, Bureau Chief
Nassau County District Attorney's Office
Phone: (516) 571-3800
Fax: N/A
Steven.Schwartz@nassauda.org

Patricia J. Bailey, Esq.
ADA, Bureau Chief
Manhattan District Attorney's Office
Phone: (212) 335-9000
Fax: N/A
BAILEYP@dany.nyc.gov

Timothy McNutt, Esq.
Managing Director
Cornell University ILR School
Phone: (212) 634-5032
Fax: (212) 634-5004
tom.pitegoff@leclairryan.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***Tricia C. Eldred***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Director, Operations***		
# of Years in Classification:	***2***	**# of Years with Firm:**	***3***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Ms. Eldred began her career as an audit associate at a Big 4 public accounting firm participating in audit examinations of privately held companies in various industries including manufacturing, retail, service providers, and law firms. Ms. Eldred then shifted her focus into operational management and finance to assist strategic development internally at the firm, within both the Private Company Services group, as well as the Financial Markets team. She focused on implementing initiatives to add effectiveness and efficiency within the internal economics and cost structure of the firm, and drove workflow management initiatives, especially within the growing Financial Markets team. Mr. Eldred has over 12 years of diversified public accounting, project management, strategic development, and operational improvement experience. Over the course of her career, Ms. Eldred has provided a range of services including auditing, project management, infrastructure development, demand management, revenue budgeting, and operational support to external and internal clients. As part of the TL2Q team, Ms. Eldred is responsible primarily for project and workflow management and resource allocation; strategic infrastructure/procedural development and implementation; recruitment and personnel development, human resource management and staff training; WIP reporting; examination phase and invoice tracking; oversight of research tasks; and other miscellaneous strategic and administrative initiatives.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	Director, Operations	2015 to Present
PwC	NY	Portfolio Manager	2010 to 2015
	NY	Project Team Specialist	2008 to 2010
	NY	Audit Associate	2006 to 2008

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

Siena College, Loudonville, NY
Bachelors of Business Administration in Accounting
2006

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- N/A

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Jennifer Marsico
NY Operations Leader
PwC
Phone: (646) 471-7865
Fax: N/A
Jennifer.Marsico@pwc.com

Kathleen Blanc
Responsible Business Leadership
PwC
Phone: (646) 471-2130
Fax: N/A
Kathleen.M.Blanc@pwc.com

Victoria Meyer
Partner
PwC
Phone: (646) 471-5030
Fax: N/A
Victoria.Meyer@pwc.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***Richard W. Barry***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Strategic Development***		
# of Years in Classification:	***4***	**# of Years with Firm:**	***4***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Mr. Barry is an expert in the examination of broker dealers, securities issuers and investment advisers, and has over 30 years of forensic review and investigative experience. Prior to his association with TL2Q, Mr. Barry served as the Enforcement Chief and Chief Investigator for the state of New Jersey Bureau of Securities. He has conducted and supervised hundreds of examinations of broker dealers of virtually every size and description in that capacity, including his participation in joint national examinations of major broker dealers that recovered hundreds of millions of dollars in penalties and billions of dollars in recovery for customers of those broker dealers. Mr. Barry is responsible primarily for assisting with the identification of potential holders; communicating with government officials and holders; negotiation of confidentiality, scoping and settlement arrangements; procurement of examination data; and offering strategic guidance on various other examination- and business-related matters. Over the past four (4) years, Mr. Barry has advised on nearly every aspect of TL2Q's unclaimed property examinations, from opening conference items to strategic reporting and remittance issues.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	Strategic Development	2014 to Present
Richard W. Barry Consulting	NJ	Principal	2011 to Present
Osiris Partners, LLC	NJ	Court Appointed Receiver	2012 to Present
Liberty State Financial Holdings	NJ	Court Appointed Fiscal Agent	2011 to Present
Indigo Energy, Inc.	NJ	Court Appointed Receiver/Fiscal Agent	2011 to 2013
Sobel & Co., LLC	NJ	Director, Compliance /Litigation	2009 to 2011
NJ Bureau of Securities	NJ	Chief Investigator	1984 to 2008
NY Futures Exchanges, Inc.	NY	Trading Surveillance Investigator	1983 to 1987

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

Monmouth University, W. Long Branch, NJ
Business Administration
1979

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- Member of North American Securities Administrators Association (NASAA)
- Panelist/NASAA Winter Enforcement Conference 2009; Speaker /NASAA CRD/IARD Training 2009
- Guest Lecturer in various sponsored training programs for NASAA/NASD (FINRA)/SEC
- FBI/ U.S. Postal IS – Citation for investigation of F.D. Robert Securities, Inc. and Robert E. Brennan
  New Jersey State Legislature - Testified on behalf of the legislative recommendations of the Attorney General In the wake of the failure of Lehman Brothers

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Peter Harvey
Partner
Patterson Belknap
Phone: (212) 336-2810
Fax: (212) 336-1217
pacharvey@pbwt.com

Christopher Porrino
Chair, Litigation Department
Lowenstein Sandler LLP
Phone: (212) 419-5880
Fax: N/A
cporrino@lowenstein.com

Robert Weir, Jr.
Partner
Weir & Plaza, LLC
Phone: (732) 741-8181
Fax: N/A
weirplaza@weirplaza.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***Armen S. Panossian***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Senior Manager, Audit Chief***		
# of Years in Classification:	***1***	**# of Years with Firm:**	***1***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

TL2Q's multi-state unclaimed property examination practice is led by Senior Manager Armen Panossian who has over 11 years of audit and accounting experience, including eight (8) years of management experience supervising multi-state unclaimed property audits on behalf of state government entities on some of the nation's largest Fortune 500 companies. He has performed general ledger unclaimed property compliance examinations of multi-billion-dollar companies in various industries, including manufacturing, real estate, retail, utilities, music and entertainment, and oil and gas. Mr. Panossian is currently responsible for managing the full audit process of each unclaimed property examination, ensuring quality, timeliness, and accurate reporting. In addition to overseeing examination deliverables, Mr. Panossian has assisted in the development and coordination of TL2Q's unclaimed property examination process training program, and he works regularly with Operations on engagement-specific and general workflow enhancements. Prior to his work in unclaimed property, Mr. Panossian was also a Senior Auditor with Nigro Karlin Segal & Feldstein, LLP where he supervised and worked on various royalty, forensic, compliance, and bank collateral audits engagements.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	CA	Senior Manager, UP Audit	2017 to Present
Kelmar Associates LLC	CA	Manager, UP Audit	2010 to 2017
Nigro Karlin Segal & Feldstein	CA	Senior Associate	2007 to 2010

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

University of California, Santa Barbara
Bachelors of Arts in Business Economics and Accounting
2007

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- Member of Armenian Professionals Association

- Member of Armenian National Committee of Los Angeles
- Member of ARPA Institute (Analysis, Research and Planning for Armenia)
- Proficient in Microsoft Excel (vlookup, pivot tables, logical functions), Access, Word, Power Point, ACL
- SAP, Data Faction, and Mass 90 accounting software

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Drew Holoubek
Audit Senior Manager
Green Hasson Janks
Phone: (503) 333-5572 – cell
Fax: N/A
andrew.holoubek@greenhassonjanks.com

Oscar Coronel
Forensic Audit Manager
Frankel, Reichman & Rizzo, LLP
Phone: (310) 490-7621 – cell
Fax: N/A
oscar.coronel@calcpaexpert.com

Mark X. Russo
Partner, Chief Administrative Officer
Kelmar Associates, LLC
Phone: (781) 213-6926
Fax: N/A
mark.russo@kelmarassociates.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***Rachel M. Dingle***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Senior Associate, Audit***		
# of Years in Classification:	***2***	**# of Years with Firm:**	***2***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Ms. Dingle has nearly 18 years of experience in the accounting field with six (6) years auditing experience, four (4) of which involve unclaimed property auditing. Previously, she has provided unclaimed property training to new employees, as well as, training new contract employees on the Deep-Water Horizon Project. Additionally, she has prior experience as an accounting supervisor to a staff of six (6) employees and was a team leader to two (2) employees. Ms. Dingle has auditing experience in an array of industries such as oil and gas, healthcare, financial institutions, insurance, construction, vacation rental, restaurants, publication, dental offices, farming, retail, non-profit companies, building management companies, and other related industries. She has handled and still handles multi-state unclaimed property audits and assists holders in understanding unclaimed property throughout the audit process. As an accountant, she has experience in accounts payable, accounts receivable, account and bank reconciliation, month-end and year-end close-out of accounts, processing and reconciliation of cash receipts, payroll, preparation of the year-end financial statements, and bond transactions. As an audit Senior Associate with TL2Q, Ms. Dingle is responsible for the design and execution of audit plans with an understanding of the law and rules of relevant jurisdiction(s), analysis of data including the identification of potential unclaimed property, communicating with holders, completion of findings in a timely manner, and submission of assessment and exam closing documentation for management review and ultimate submission to holders and states.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	LA	Senior Associate	2016 to Present
Discovery Audit Services	LA	Auditor and Trainer	2014 to 2016
Postlethwaite and Netterville	LA	Analyst/Auditor	2012 to 2014
ERS Building Maintenance Inc.	LA	Accountant/Supervisor/Trainer	2008 to 2011
Louisiana Dealer Services	LA	Accountant/Team Leader	2006 to 2008

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

North Harris College – Houston, Texas
Associates of Applied Science, Accounting
2003

Louisiana State University- Baton Rouge, Louisiana
Bachelor of Science in Psychology/Business Administration
1989

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- N/A

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Mark Paxton
Operations Officer
Louisiana Dealer Services, Inc.
Phone: (225) 769-9923
Fax: (225) 767-7656
mark.paxton@theldsgroup.com

Phil Varona
Senior Process Engineer II
Wink Engineering, LLC
Phone: (352) 256-2524
Fax: N/A
phil.varona@winkengr.comwinkengr.com

Robin Foret
Senior Financial Analyst
Postlethwaite and Netterville
Phone: (225) 922-4600
Fax: N/A
robin.braud.foret@gmail.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***Christopher M. Petrossian, Esq.***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Senior Associate***		
# of Years in Classification:	***1.5***	**# of Years with Firm:**	***1.5***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Mr. Petrossian began his work with TL2Q in August of 2016. As an attorney with six (6) years of legal work experience, Mr. Petrossian is skilled in the fields of legal research, writing, analysis, negotiations, and litigation. Prior to joining TL2Q, Mr. Petrossian served for four (4) years as an Assistant District Attorney with the Nassau County District Attorney's Office. As a member of TL2Q's legal team, Mr. Petrossian is responsible for assisting with day-to-day legal, research, and administrative functions, including document review and drafting, the negotiation of non-disclosure and other exam-related agreements, holder communications, and general compliance. Mr. Petrossian also communicates regularly with state Administrators, Holders, Advocates, and Attorneys.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	Sr. Associate	2016 to Present
Nassau County District Attorney's Office	NY	Asst. Dist. Atty.	2012 to 2016

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

Hofstra University, Uniondale, NY
Juris Doctorate
2012

Boston College, Chestnut Hill, MA
Bachelor of Arts
2008

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- Licensed to practice law in the State of New York

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Steven L. Schwartz, Esq.
ADA, Bureau Chief
Nassau County District Attorney's Office
Phone: (516) 571-3800
Fax: N/A
Steven.Schwartz@nassauda.org

Caryn Stepner, Esq.
ADA, Deputy Bureau Chief
Nassau County District Attorney's Office
Phone: (516) 571-3800
Fax: N/A
Caryn.Stepner@nassauda.org

Gregory H. Jaske, Esq.
Associate
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
Phone: (212) 692-6276
Fax: N/A
GHJaske@mintz.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***James A. Kelly***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Associate, Audit***		
# of Years in Classification:	***2***	**# of Years with Firm:**	***2***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Prior to joining TL2Q, Mr. Kelly oversaw the review, processing, and quality control functions of abandoned property owner return and pre-escheatment location programs for Keane Unclaimed Property & Compliance Services. Mr. Kelly also directed all mailroom functions, including processing of thousands of monthly unclaimed property-related mailings focused on locating and validating heirs of abandoned property or corporate stock. In that role, Mr. Kelly communicated extensively with account executives, brokers, and transfer agents on a regular basis. Mr. Kelly has been working in the field of unclaimed property for over seven (7) years and as such has a working knowledge of all phases of unclaimed property examinations and reporting. As a TL2Q audit associate, Mr. Kelly manages large volumes of raw data while performing a variety of data-intensive research, tracking, testing, and administrative functions. Mr. Kelly also assists in daily management of examinations, reporting, and remittance functions, including communicating with holders and the states as needed. Finally, Mr. Kelly plays a key role in examination candidate research and submissions of requests for authorization.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	Associate	2016 to Present
Keane Unclaimed Property (and formerly as Unclaimed Property Recovery and Reporting or UPRR)	NY	Operations Assistant	2010 to 2016

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

State University of New York at Albany, Albany, NY
Bachelors of Arts in Economics
2014

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- N/A

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Ray Boone
EVP of Operations
Keane Unclaimed Property
Phone: (866) 421-6800
Fax: N/A
RBoone@Keaneup.com

Thomas Burns
Senior VP
Keane Unclaimed Property
Phone: (866) 421-6800
Fax: N/A
TBurns@Keaneup.com

Brian Murphy
Director of Escheatment
Broadridge
Phone: (800) 353-0103
Fax: N/A
Brian.Murphy@broadridge.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***NANA LIN, CPA***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Associate, Audit***		
# of Years in Classification:	***2***	**# of Years with Firm:**	***2***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Ms. Lin, who joined the firm in March 2016, is responsible for nearly all administrative and audit-related aspects of the examinations to which she is assigned. Ms. Lin has received her BBA in Accounting from Baruch College and is a licensed Certified Public Accountant in New York. She possesses expertise in the MS office suite of products and has familiarity with the Quick Books and Peach tree programs. Before joining TL2Q, Ms. Lin worked as an accountant, performing tasks including the accurate creation of pro-forma invoices and shipping invoices, A/R aging reporting, handling of shortage, compliance, and fraud chargeback claims, annual budgeting, periodic financial reporting, and reconciliations. Here, Ms. Lin is responsible for the execution of audit plans with an understanding of the law and rules of relevant jurisdiction(s), analysis of data including the identification of potential unclaimed property, completion of findings in a timely manner, and preparation and submission of monthly work-in-progress (WIP) reports. Ms. Lin is also able to manage large volumes of raw data while performing a variety of data-intensive research, tracking, and administrative functions for TL2Q. She is fluent in Mandarin, Cantonese and Fujianese (speaking, reading, and writing).

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	Associate	2016 to Present
FURLA	NY	Accountant	2015 to 2016
Healthfirst	NY	Coordinator	2013 to 2015

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

Baruch College, New York, NY
Bachelor of Business Administration
2015

Bramson ORT College, Forest Hills, NY
Associate of Science
2011

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- Certified Public Accountant, State of New York (August 2017)

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Bella Prokopenko
HR Specialist
Franklin Templeton Investments
Phone: (718) 473-5833
Fax: N/A
Email: bellamosh@hotmail.com

Scott Link
CEO
Furla USA
Phone: (212) 213-1177
Fax: N/A
Email: Scott.link@furla.com

Chris Wong
Manager
Evergreen on 38
Phone: (212) 448-1199
Fax: N/A
Email: cwong616@gmail.com

PROPOSED STAFF RESUME FOR RFP 3527

A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.

Company Name Submitting Proposal:	***TL2Q LLC***

Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.			
Contractor:	***X***	**Subcontractor:**	

The following information requested pertains to the individual being proposed for this project.			
Name:	***Alexandra J. Eglow***	**Key Personnel: (Yes/No)**	***Yes***
Individual's Title	***Associate, Operations***		
# of Years in Classification:	***1***	**# of Years with Firm:**	***1***

BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE

Information should include a brief summary of the proposed individual's professional experience.

Ms. Eglow joined TL2Q in the summer of 2016 as an unclaimed property intern. In this role, she assisted with unclaimed property audits by managing, formatting and analyzing incoming data from states and holders. Additionally, she helped enhance company efficiency by creating templates for general audit documents and communication trackers. Following her graduation from Lafayette College, Ms. Eglow returned to TL2Q in August of 2017 to assist with operations, including but not limited to, strategic infrastructure/procedural development and implementation; recruitment; WIP reporting; examination phase and invoice tracking; research tasks; and other miscellaneous strategic and administrative initiatives. Throughout her university and professional career, Ms. Eglow has had experiences ranging from marketing, accounting, project management and financial policy.

RELEVANT EXPERIENCE

Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.

TL2Q LLC	NY	Associate, Operations	2017 to Present
		Intern	2016

EDUCATION

Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.

Lafayette College, Easton, PA
BA in Economics
2017

CERTIFICATIONS

Information required should include: type of certification and date completed/received.

- N/A

REFERENCES

A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.

Amy Frantz Gross
Assistant Director
Lafayette College
Phone: (610) 330-5101
Fax: N/A
frantza@lafayette.edu

Abigail Williams
Design Consultant
Suvoda
Phone: (610) 572-2920
Fax: N/A
awilliams@suvoda.com

Shelly Perumal
Operations
Hertz Herson CPA LLP
Phone: (212) 686-7160
Fax: N/A
sperumal@hertzherson.com