

## Exhibit A

185177

### CITY OF PORTLAND AGREEMENT FOR PROFESSIONAL, TECHNICAL, OR EXPERT SERVICES

CONTRACT NO. 30002508

#### SHORT TITLE OF WORK PROJECT: Residential Solid Waste & Recycling Rate Review Services

This contract is between the City of Portland ("the City") and Merina & Company, LLP ("the Contractor"). The City's Project Manager for this contract is Arianne Sperry, or such other person as the Director of the Bureau of Planning and Sustainability may identify in writing. The City Project Manager is authorized to carry out City actions referred to in this contract.

#### Effective Date and Duration

This contract shall become effective on January 1, 2012. This contract shall expire, unless otherwise terminated or extended, on December 31, 2016. The City Council may extend the term of this contract for an additional five year term at its sole option. The City Council shall exercise this option by adopting an ordinance extending the term for the additional five years, not later than six (6) months before the expiration date of December 31, 2016. The City Council's failure to exercise the option in a timely manner shall cause such option to extinguish automatically, time being of the essence. The additional five year extension shall otherwise be upon all of the terms and conditions of this contract, without modification.

#### Consideration

- (a) City agrees to pay Contractor a sum not to exceed \$150,000 for accomplishment of the work.
- (b) Interim payments shall be made to Contractor according to the schedule identified in the STATEMENT OF THE WORK AND PAYMENT SCHEDULE.

---

#### CONTRACTOR DATA AND CERTIFICATION

Name (please print): Merina & Company, LLP  
Address: 5499 Amy St. West Linn, OR 97068

Employer Identification Number (EIN) 93-1321057

[INDEPENDENT CONTRACTORS: DO NOT PROVIDE SOCIAL SECURITY NUMBER (SSN) - LEAVE BLANK IF NO EIN]

City of Portland Business License #658330

Citizenship: Nonresident alien ☐ Yes ☒ No

Business Designation (check one): ☐ Individual ☐ Sole Proprietorship ☒ Partnership ☐ Corporation  
☐ Limited Liability Co (LLC) ☐ Estate/Trust ☐ Public Service Corp. ☐ Government/Nonprofit

Payment information will be reported to the IRS under the name and taxpayer I.D. number provided above. Information must be provided prior to contract approval.

---

#### TERMS AND CONDITIONS

**1. Standard of Care:** Contractor shall perform all services under this contract using that care, skill and diligence that would ordinarily be used by similar professionals in this community in similar circumstances.

**2. Effect of Expiration**

Passage of the contract expiration date shall not extinguish, prejudice, or limit either party's right to enforce this Contract with respect to any default or defect in performance that has not been corrected.

**3. Order of Precedence**

This contract consists of these Terms and Conditions, the Statement of Work and Payment Schedule, and any exhibits that are attached. Any apparent or alleged conflict between these items will be resolved by using the following order of precedence: a) these Terms and Conditions; b) Statement of Work and Payment Schedule; and c) any exhibits attached to the contract.

**4. Early Termination of Contract**

- (a) The City may terminate this Contract for convenience at any time for any reason deemed appropriate in its sole discretion. Termination is effective immediately upon notice of termination given by the City.

(b) Either party may terminate this Contract in the event of a material breach by the other party that is not cured. Before termination is permitted, the party seeking termination shall give the other party written notice of the breach, its intent to terminate and fifteen (15) calendar days to cure the breach. If the breach is not cured within 15 days, the party seeking termination may terminate immediately by giving written notice that the Contract is terminated.

#### 5. Remedies and Payment on Early Termination

- (a) If the City terminates pursuant to 4(a) above, the City shall pay the Contractor for work performed in accordance with the Contract prior to the termination date. No other costs or loss of anticipated profits shall be paid.
- (b) If the City terminates pursuant to 4(b) above, the City is entitled all remedies available at law or equity. In addition, Contractor shall pay the City all damages, costs and sums incurred by the City as a result of the breach.
- (c) If the Contractor justifiably terminates the contract pursuant to subsection 4(b), the Contractor's only remedy is payment for work prior to the termination. No other costs or loss of anticipated profits shall be paid.
- (d) If the City's termination under Section 4(b) was wrongful, the termination shall be automatically converted to one for convenience and the Contractor shall be paid as if the Contract was terminated under Section 4(a).
- (e) In the event of early termination the Contractor's work product before the date of termination becomes property of the City.

#### 6. Assignment

Contractor shall not subcontract, assign or transfer any of the work scheduled under this agreement, without the prior written consent of the City. Notwithstanding City approval of a subcontractor, the Contractor shall remain obligated for full performance hereunder, and the City shall incur no obligation other than its obligations to the Contractor hereunder. The Contractor agrees that if subcontractors are employed in the performance of this Agreement, the Contractor and its subcontractors are subject to the requirements and sanctions of ORS Chapter 656, Workers' Compensation.

#### 7. Compliance with Applicable Law

Contractor shall comply with all applicable federal, state and local laws and regulations. Contractor agrees it currently is in compliance with all tax laws.

#### 8. Indemnification for Property Damage and Personal Injury

Contractor shall indemnify, defend, and hold harmless the City, its officers, agents, and employees, from all claims, losses, damages, and costs (including reasonable attorney fees) for personal injury and property damage arising out of the intentional or negligent acts or omissions of the Contractor, its Subcontractors, suppliers, employees or agents in the performance of its services. Nothing in this paragraph requires the Contractor or its insurer to indemnify the City for claims of personal injury or property damage caused by the negligence of the City. This duty shall survive the expiration or termination of this contract.

#### 9. Insurance

During the term of this contract, Contractor shall maintain in force at its own expense, the insurance noted below:

- (a) Workers' Compensation insurance in compliance with ORS 656.017, which requires subject employers to provide Oregon workers' compensation coverage for all their subject workers (contractors with one or more employees, unless exempt under ORS 656.027).
- (b) Commercial General Liability insurance with a combined single limit of not less than \$1,000,000 per occurrence for Bodily Injury and Property Damage. It shall include contractual liability coverage for the indemnity provided under this contract, and shall provide that City of Portland, and its agents, officers, and employees are Additional Insureds, but only with respect to the Contractor's services to be provided under this Contract:

Required by operating Bureau X

Waived by operating Bureau Director or designee \_\_\_\_

- (c) Automobile Liability insurance with a combined single limit of not less than \$1,000,000 per occurrence for Bodily Injury and Property Damage, including coverage for owned, hired, or non-owned vehicles, as applicable:

Required by operating Bureau X

Waived by operating Bureau Director or designee \_\_\_\_

- (d) Professional Liability insurance with a combined single limit of not less than \$1,000,000 per claim, incident, or occurrence. If insurance is provided on a "claims made" basis the Contractor shall acquire "tail" coverage or continue the same coverage for three years after completion of the contract, provided coverage is available and economically feasible. If not feasible, contractor shall notify City immediately.

Required by operating Bureau X

Waived by operating Bureau Director or designee \_\_\_\_

- (e) There shall be no cancellation, material change, reduction of limits, or intent not to renew any required insurance without 30 days written notice from the Contractor or its insurer(s) to the City.
- (f) Certificates of insurance. The Contractor shall furnish acceptable insurance certificates to the City showing the required insurance coverage. The certificate will specify all of the parties who are Additional Insureds. Certificates and insurers are subject to City approval. Complete policy copies shall be provided to the City upon request. The Contractor shall be financially responsible for all pertinent deductibles, self-insured retentions, and/or self-insurance.

**10. Ownership of Work Product**

All work product produced by the Contractor under this contract is the exclusive property of the City. "Work Product" includes, but is not limited to: research, reports, computer programs, manuals, drawings, recordings, photographs, artwork and any data or information in any form. The Contractor and the City intend that such Work Product shall be deemed "work made for hire" of which the City shall be deemed the author. If for any reason a Work Product is deemed not to be a "work made for hire," the Contractor hereby irrevocably assigns and transfers to the City all right, title and interest in such work product, whether arising from copyright, patent, trademark, trade secret, or any other state or federal intellectual property law or doctrines. Contractor shall obtain such interests and execute all documents necessary to fully vest such rights in the City. Contractor waives all rights relating to work product, including any rights arising under 17 USC 106A, or any other rights of authorship, identification or approval, restriction or limitation on use or subsequent modifications. If the Contractor is an architect, the Work Product is the property of the Contractor-Architect, and by execution of this contract, the Contractor-Architect grants the City an exclusive and irrevocable license to use that Work Product.

Notwithstanding the above, all pre-existing trademarks, services marks, patents, copyrights, trade secrets and other proprietary rights of Contractor are and will remain the exclusive property of Contractor.

**11. EEO Certification:** In the event Contractor provides in excess of \$2,500.00 for services to the City in any fiscal year, Contractor shall obtain EEO certification from the City.

**12. Equal Benefits**

Contractor must comply with the City's Equal Benefits program as prescribed by Chapter 3.100 of the Code of the City of Portland. The required documentation must be filed with Procurement Services, City of Portland, prior to contract execution.

**13. Successors in Interest**

The provisions of this contract shall be binding upon and shall inure to the benefit of the parties hereto, and their respective successors and approved assigns.

**14. Severability**

The parties agree that if any term or provision of this contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular term or provision held to be invalid.

**15. Waiver**

The failure of the City to enforce any provision of this contract shall not constitute a waiver by the City of that or any other provision.

**16. Errors**

The Contractor shall promptly perform such additional services as may be necessary to correct errors in the services required by this contract without undue delays and without additional cost.

**17. Governing Law/Venue**

The provisions of this contract shall be interpreted, construed and enforced in accordance with, and governed by, the laws of the State of Oregon without reference to its conflict of laws provisions that might otherwise require the application of the law of any other jurisdiction. Any action or suits involving any question arising under this contract must be brought in the appropriate court in Multnomah County Oregon.

**18. Amendments**

All changes to this contract, including changes to the scope of work and contract amount, must be made by written amendment and approved by the Chief Procurement Officer to be valid. Any amendment that increases the original contract amount by more than 25% must be approved by the City Council to be valid.

**19. Business License**

The Contractor shall obtain a City of Portland business license as required by PCC 7.02 prior to beginning work under this Contract.

**20. Prohibited Conduct**

The Contractor shall not hire any City employee who evaluated the proposals or authorized the award of this Contract for two years after the date the contract was authorized without the express written permission of the City and provided the hiring is permitted by state law.

**21. Payment to Vendors and Subcontractors**

The Contractor shall timely pay all subcontractors and suppliers providing services or goods for this Contract.

**22. Access to Records**

The Contractor shall maintain all records relating to this Contract for three (3) years after final payment. The City may examine, audit and copy the Contractor's books, documents, papers, and records relating to this contract at any time during this period upon reasonable notice. Copies of these records shall be made available upon request. Payment for the reasonable cost of requested copies shall be made by the City.

**23. Audits**

(a) The City may conduct financial and performance audits of the billings and services specified in this agreement at any time in the course of the agreement and during the three (3) year period established by paragraph 22. Audits will be conducted in accordance with generally accepted auditing standards as promulgated in Government Auditing Standards by the Comptroller General of the United States Government Accountability Office.

(b) If an audit discloses that payments to the Contractor exceed the amount to which the Contractor was entitled, the Contractor shall repay the amount of the excess to the City.

**24. Electronic Signatures**

The City and Contractor may conduct this transaction, including any contract amendments, by electronic means, including the use of electronic signatures.

**25. Merger Clause**

This Contract encompasses the entire agreement of the parties, and supersedes all previous understandings and agreements between the parties, whether verbal or written.

**26. Dispute Resolution/Work regardless of disputes**

The parties shall participate in mediation to resolve disputes before conducting litigation. The mediation shall occur at a reasonable time after the conclusion of the Contract with a mediator jointly selected by the parties. Notwithstanding any dispute under this Contract, the Contractor shall continue to perform its work pending resolution of a dispute, and the City shall make payments as required by the Contract for undisputed portions of the work. In the event of litigation no attorney fees are recoverable. No different dispute resolution paragraph(s) in this contract or any attachment hereto shall supersede or take precedence over this provision.

**27. Progress Reports: / ☐ / Applicable / ☒ / Not Applicable**

If applicable, the Contractor shall provide monthly progress reports to the Project Manager as described in the Statement of the Work and Payment Schedule.

**28. Contractor's Personnel: / ☒ / Applicable / ☐ / Not Applicable**

If applicable, the Contractor shall assign the personnel listed in the Statement of the Work and Payment Schedule for the work required by the Contract and shall not change personnel without the prior written consent of the City, which shall not be unreasonably withheld.

**29. Subcontractors**

The Contractor shall use the subcontractors identified in its proposals. The Contractor shall not change subcontractor assignments without the prior written consent of the Chief Procurement Officer. Failure to use the identified M/W/ESB subcontractors without prior written consent is a material breach of contract.

**30. Third Party Beneficiaries**

There are no third party beneficiaries to this contract. Enforcement of this contract is reserved to the parties.

## STATEMENT OF THE WORK AND PAYMENT SCHEDULE

**SCOPE OF WORK**

The Contractor shall perform the tasks listed below for this project, and shall be expected to work closely with designated City personnel to accomplish these goals:

- Review annual Detailed Cost Reports (DCRs) from a selected sample of haulers and supporting documentation as appropriate. Assure the accuracy of the DCRs' financial data and conformance with the "Residential Financial Reporting Standards" of the City's Administrative Rules and Generally Accepted Accounting Principles. This task will require the scheduling of meetings with the selected haulers or their representatives.
- Identify, reconcile, make adjustments to, and/or comment on areas of discrepancy.
- Provide exit interviews to the franchisees in the rate review sample. Inform each sample company on adjustments and comments made to franchisee's DCR. Provide each company in the sample a copy of the final report and reconciliation. Revise findings as necessary.
- Present information on the results of the annual financial reviews for each sample company in a report format consistent with the line item detail in the City's DCR and "Residential Financial Reporting Standards" of the City's Administrative Rules (<http://www.portlandonline.com/auditor/index.cfm?&a=294898&c=27430>). Each report is to also include a summary of adjustments made by Merina and Company, LLC.

- Attend meetings with City staff and other interested parties as needed.
- Respond to additional requests for information and analysis as requested over the term of the contract.

Additionally, beyond the annual review of the residential DCRs, the City may periodically request additional analysis or advice from Contractor in conjunction with the financial and operating requirements of both residential franchisees and permitted commercial haulers. Examples of such requests may include, but are not limited to:

- Assist with developing or modifying new and current financial reporting forms which the City requires haulers to submit.
- Perform additional financial analysis or advisory services on a particular aspect or service of the City's residential solid waste and recycling franchise and/or commercial collection policies.
- Conduct and/or assisting staff with the review of franchisee books, financial information, customer records and other like materials for the purpose of verifying information provided by franchisees and permitted commercial haulers to BPS as part of their routine reporting requirements. Such reviews may occur at the City, at the contractor's office or at the offices of the franchisees or their accountants.
- Attend City Council, City advisory committee, public and other such meetings to provide testimony, answer questions and otherwise provide expert advice.

#### Sustainable Practices

- Effectively conduct work requirements in a manner that minimizes human health and environmental impacts through resource use reduction and industry-recognized best practices.
- Submit all reports, billing statements, and work products electronically in a format that has been agreed upon prior to submittal. Any hard-copy reports specifically requested shall be printed double-sided and in bindings or report covers that are fully recyclable, preferably using materials containing post-consumer waste (PCW) recycled content.

#### DELIVERABLES

Deliverables shall be considered those tangible resulting work products that are to be delivered to the City such as reports, draft documents, data, interim findings, drawings, schematics, training, meeting presentations, final drawings and reports. The Contractor is encouraged to provide any deliverables in accordance with the City's Sustainable Paper Use Policy. The policy can be viewed at: <http://www.portlandonline.com/omf/index.cfm?c=37732>.

Deliverables and schedule for this project shall include:

- A written copy of the financial reports signed by the contractor as well as electronic copies of the reports in Microsoft Office Excel.
- Analysis and comments on the results of such financial reports in writing to BPS as needed.
- Review, analysis and report of findings no later than five weeks following receipt of the selected hauler DCRs from BPS.
- Monthly Subconsultant Payment and Utilization Report by the 15th of each month.

All deliverables and resulting work products from this contract will become the property of the City of Portland. As such, the Contractor and any Subcontractors grant the City the right to copy and distribute (in any and all media and formats) project deliverables for regulatory, project certification/recognition, program development, public education, and/or for any purposes at the sole discretion of the City of Portland.

#### NOTICES

Any notice provided for under this contract shall be sufficient if in writing and (i) delivered personally to the following addressee or deposited in the United States mail, postage prepaid, certified mail, return receipt requested; (ii) sent by overnight or commercial air courier (such as Federal Express); or (iii) sent by facsimile transmission addressed as follows, or to such other address as the receiving party hereafter shall specify in writing:

If to the City:

Bureau of Planning and Sustainability  
1900 SW 4th Avenue  
Suite 7100  
Portland, OR 97201-5380  
Fax: 503-823-7800

With a copy to:

Portland City Attorney's Office  
1221 SW 4th Avenue, Room 430  
Portland, Oregon 97204  
Fax (503) 823-3089

If to Contractor:  
 Merina & Company, LLP  
 5499 Amy St.  
 West Linn, OR 97068

### CONTRACTOR PERSONNEL

The Contractor shall assign the following personnel to do the work in the capacities designated:

NAME	ROLE ON PROJECT
Kamala Austin, CPA	Project Principal
Tonya Moffitt, CPA	Project Manager
Senior and Staff Accountants	Assist with DCR review/site visits/hauler data analysis/detail tests
Support Staff	Data entry/report preparation/various administrative duties

### SUBCONTRACTORS

None

### COMPENSATION

The maximum that the Contractor can be paid on this contract is \$150,000 (hereafter the "not to exceed" amount.). The "not to exceed" amount includes all payments to be made pursuant to this contract, including reimbursable expenses, if any. Nothing in this contract requires the City to pay for work that does not meet the Standard of Care or other requirements of the Contract. The actual amount to be paid Contractor may be less than that amount.

The Contractor is entitled to receive progress payments for its work pursuant to the Contract as provided in more detail below. The City will pay Contractor based on these invoices for acceptable work performed and approved until the "not to exceed" amount is reached. Thereafter, Contractor must complete work based on the Contract without additional compensation unless there is a change to the scope of work.

Any estimate of the hours necessary to perform the work is not binding on the City. The Contractor remains responsible if the estimate proves to be incorrect. Exceeding the number of estimated hours of work does not impose any liability on the City for additional payment.

If work is completed before the "not to exceed" amount is reached, the Contractor's compensation will be based on the Contractor's bills previously submitted for acceptable work performed and approved.

### PAYMENT TERMS: Net 30 Days

#### Hourly Rates

The billing rates shall not exceed those set forth below:

Costs for rate review in 2012 shall not exceed a fee of \$24,500 to review costs for a total of 5 haulers. The not to exceed fee of \$24,500 shall include all incidental costs such as preparing all report copies, travel, subsistence, etc. Each additional hauler shall be an additional \$4,900. If the Contractor is able to complete the project in less time, it will only bill the City for costs actually incurred. The cost is presented below by position and number of hours anticipated

	Task 1: Planning	Task 2: Scheduling	Task 3: Conducting the Reviews	Task 4: Data analysis	Task 5: Progress and Final Reports	Total Hours	Hourly Rate	Total Cost
Position								
Project Principal	4	0	4	10	4	22	175.00	\$3,850.00
Project Manager	6	1	20	8	10	45	150.00	\$6,750.00
Professional Staff	0	2	65	45	20	132	100.00	\$13,200.00
Support Staff	0	0	0	0	14	14	50.00	\$700.00
	10	3	89	63	48	213		\$24,500.00

### Adjustment of Labor Rates Due to Inflation

Annual adjustment of hourly rates will be considered upon written request from the Consultant. Approval of a request for rate increases is solely within the City's discretion and under no circumstances is the City obligated to approve such a request.

Rate increases are subject to the following limitations:

- No increases will be granted before the one-year anniversary of the contract;
- No more than one increase shall be granted per contract year;

- Rate increases may not exceed the then-current average inflation rate for the Portland Metropolitan Area (as determined from the US Department of Labor statistics);
- Rate increases shall not be retroactive.

Other than the impact of inflation as described above, hourly rates may not be increased.

Future fees for subsequent years will be based on the CPI at that time. Assuming the same scope of work and a 3% CPI, fees would be \$25,235 for 2013, \$25,990 for 2014, \$26,770 for 2015, and \$27,575 for 2016.

#### Progress Payments

On or before the 15<sup>th</sup> of each month, the Contractor shall submit to the City's Project Manager an invoice for work performed by the Contractor during the preceding month. The invoice shall contain the City's Contract Number and set out all items for payment including, but not limited to: the name of the individual, labor category, direct labor rate, hours worked during the period, and tasks performed. The Contractor shall also attach photocopies of claimed reimbursable expenses, if applicable. The Project Coordinator shall stamp and approve all subconsultant invoices and note on the subconsultant invoice what they are approving as "billable" under the contract. The billing from the prime should clearly roll up labor and reimbursable costs for the prime and subconsultants – matching the subconsultant invoices. Prior to initial billing, the Contractor shall develop a billing format for approval by the City.

The City shall pay all amounts to which no dispute exists within 30 days of receipt of the invoice. Payment of any bill, however, does not preclude the City from later determining that an error in payment was made and from withholding the disputed sum from the next progress payment until the dispute is resolved.

The Contractor shall make full payment to its subcontractors within 10 business days following receipt of any payment made by the City to Contractor.

## INDEPENDENT CONTRACTOR CERTIFICATION STATEMENT

## SECTION A

CONTRACTOR CERTIFICATION I, undersigned, am authorized to act on behalf of entity designated below, hereby certify that entity has current Workers' Compensation Insurance.

Signature

Date

Entity

If entity does not have Workers' Compensation Insurance, City Project Manager and Contractor complete the remainder of this form.

## SECTION B

ORS 670.600 Independent contractor; standards. As used in various provisions of ORS Chapters 316, 656, 657, and 701, an individual or business entity that performs labor or services for remuneration shall be considered to perform the labor or services as an "independent contractor" if the standards of this section are met. The contracted work meets the following standards:

1. The individual or business entity providing the labor or services is free from direction and control over the means and manner of providing the labor or services, subject only to the right of the person for whom the labor or services are provided to specify the desired results;
2. The individual or business entity providing labor or services is responsible for obtaining all assumed business registrations or professional occupation licenses required by state law or local government ordinances for the individual or business entity to conduct the business;
3. The individual or business entity providing labor or services furnishes the tools or equipment necessary for performance of the contracted labor or services;
4. The individual or business entity providing labor or services has the authority to hire and fire employees to perform the labor or services;
5. Payment for the labor or services is made upon completion of the performance of specific portions of the project or is made on the basis of an annual or periodic retainer.

Project Manager Signature

Date

## SECTION C

Independent contractor certifies he/she meets the following standards:

1. The individual or business entity providing labor or services is registered under ORS Chapter 701, if the individual or business entity provides labor or services for which such registration is required;
2. Federal and state income tax returns in the name of the business or a business Schedule C or form Schedule F as part of the personal income tax return were filed for the previous year if the individual or business entity performed labor or services as an independent contractor in the previous year; and
3. The individual or business entity represents to the public that the labor or services are to be provided by an independently established business. Except when an individual or business entity files a Schedule F as part of the personal income tax returns and the individual or business entity performs farm labor or services that are reportable on Schedule C, an individual or business entity is considered to be engaged in an independently established business when four or more of the following circumstances exist. Contractor check four or more of the following:

A. The labor or services are primarily carried out at a location that is separate from the residence of an individual who performs the labor or services, or are primarily carried out in a specific portion of the residence, which portion is set aside as the location of the business;

B. Commercial advertising or business cards as is customary in operating similar businesses are purchased for the business, or the individual or business entity has a trade association membership;

C. Telephone listing and service are used for the business that is separate from the personal residence listing and service used by an individual who performs the labor or services;

D. Labor or services are performed only pursuant to written contracts;

E. Labor or services are performed for two or more different persons within a period of one year; or

F. The individual or business entity assumes financial responsibility for defective workmanship or for service not provided as evidenced by the ownership of performance bonds, warranties, errors and omission insurance or liability insurance relating to the labor or services to be provided.

Contractor Signature

Date



**CONTRACTOR SIGNATURE:**

This contract may be signed in two (2) or more counterparts, each of which shall be deemed an original, and which, when taken together, shall constitute one and the same Agreement.

The parties agree the City and Contractor may conduct this transaction, including any contract amendments, by electronic means, including the use of electronic signatures.

I, the undersigned, agree to perform work outlined in this contract in accordance to the STANDARD CONTRACT PROVISIONS, the terms and conditions, made part of this contract by reference, and the STATEMENT OF THE WORK made part of this contract by reference; hereby certify under penalty of perjury that I/my business am not/is not in violation of any Oregon tax laws; hereby certify that my business is certified as an Equal Employment Opportunity Affirmative Action Employer and is in compliance with the Equal Benefits Program as prescribed by Chapter 3.100 of Code of the City of Portland; and hereby certify I am an independent contractor as defined in ORS 670.600.

**Merina & Company, LLP**

BY: 

Date: 2/24/12

Name: Kamala Austin, CPA

Title: Partner

Contract No. \_\_\_\_\_

Contract Title: \_\_\_\_\_

## CITY OF PORTLAND SIGNATURES:

By: \_\_\_\_\_  
Bureau Director

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Chief Procurement Officer

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Elected Official

Date: \_\_\_\_\_

Approved:

By: \_\_\_\_\_  
Office of City Auditor

Date: \_\_\_\_\_

Approved as to Form:

APPROVED AS TO FORM

By: \_\_\_\_\_  
Office of City AttorneyDate: February 29, 2012James H. Van Dyke  
CITY ATTORNEY 2/29/12