STATEMENT OF SERVICE PROVIDER STATUS FOR

Warehouse Employees Union Local No. 730 Pension Trust Fund

SERVICE PROVIDER NAME Calibre CPA Group, PLLC
SERVICE PROVIDER EIN 47-0900880

The Department of Labor has issued a final regulation under ERISA Section 408(b)(2), found at 29 CFR §2550-408b-2(c), that requires Plan fiduciaries to obtain additional disclosures from their service providers regarding the services they, their affiliates, and their subcontractors are providing to the Plan and the compensation these parties expect to receive in connection with their services.

This document confirms the status of Calibre CPA Group, PLLC, with respect to the 408(b)(2) disclosure requirements for the referenced Plan.

☐ As an authorized representative of the firm, I acknowledge that Calibre CPA Group, PLLC, is a Covered Service Provider to the above-referenced Plan for purposes of the ERISA 408(b)(2) Regulations and our initial disclosures are attached.

☐ As an authorized representative of the firm, I acknowledge that Calibre CPA Group, PLLC, is a Covered Service Provider to the above-referenced Plan for purposes of the ERISA 408(b)(2) Regulations, but is exempt from the reporting requirements.

☒ As an authorized representative of the firm, I confirm that we have examined the Regulations and represent that Calibre CPA Group, PLLC, is a not a Covered Service Provider to the above-referenced Plan for purposes of the ERISA 408(b)(2) Regulations for the following reasons:

Calibre CPA Group:

- Is not a fiduciary under Section 3.12 of ERISA:
- Is not providing recordkeeping or brokerage services to a participant-directed individual account Plan;
- Is not a registered investment adviser under either the Investment Advisers Act of 1940 or any state law;
- Is not a fiduciary to an investment contract, product or entity that holds Plan assets and in which the Plan has a direct equity investment.

Neither Calibre CPA Group, nor any affiliate or subcontractor, expects to receive, in connection with services provided to the Plan:

- Indirect compensation; or
- Compensation, set on a transaction basis (e.g., commissions, soft dollars, finder's fees or other similar incentive compensation based on business placed or retained), or charged directly against the Plan's investment and reflected in the net value of the investment (e.g., Rule 12b-1 fees).

B. B. Talisman

Signature

June 16, 2012

Date

Bobbi Brown Talisman

Typed or Printed Name

Firm Administrator

Title