AFFIDAVIT OF JEFFREY S. HAMERNIK C.P.A.

The undersigned hereby represents, warrants and covenants, and declares under penalty of perjury under the laws of the State of Nebraska, as follows:

- 1. My name is Jeffrey S. Hamernik. I have been the outside Certified Public Accountant providing auditing and accounting services, and tax compliance services for CSSS.NET and FOF&N, LLC since the inception of both firms. I am a licensed Certified Public Accountant with the firm of Blackman & Associates, P.C. We provide professional services relating to accounting and tax services to CSSS.NET and have done so since September 1997. As part of performing such services for CSSS.NET, I am familiar with the compensation paid by CSSS.NET to its employees and the number of hours worked by the employees.
- 2. I am aware that the U.S. Department of Veterans Affairs, Center for Veterans Enterprise ("CVE") has denied CSSS.NET's application for recertification as an SDVOSB in the VA VetBiz Vendor Information Pages (VIP) database. I am providing this Affidavit in support of CSSS.NET's Request for Reconsideration.
- 3. I understand that the reasons for the CVE's denial of CSSS.NET's application are concerns that Ms. Lisa Wolford, the President and Chief Executive Officer of CSSS.NET, may not devote full-time to CSSS.NET given her role in FOF&N, LLC and that Ms. Wolford may not be the highest compensated employee of CSSS.NET. Based on my knowledge, I can attest that the CVE's concerns are unwarranted.
- 4. Based on my audit of the financial statements, and the understanding of the internal controls; specifically procedures in performing the risk assessment on the Control Environment in accordance with the Statements on Auditing Standards, I confirm that Ms. Wolford devotes at least 10 hours every business day to managing CSSS.NET, which is more than 3000 hours per year.
- 5. Based on my preparation of the tax returns and knowledge of the entity, I confirm that FOF&N, LLC is primarily used as a passive investment vehicle for Ms. Wolford. FOF&N, LLC is a holding company for 3 rental properties consisting of 2 duplexes and 1 single-family home from which Ms. Wolford derives rental income. Ms. Wolford devotes a minimal amount of time to FOF&N, LLC, which amounts to approximately 5 hours per month. Ms. Terry Tefft performs the majority of work required by FOF&N, LLC.
- 6. Based on my audit of the financial statements, and testing of the payroll, I confirm that Ms. Wolford is currently the highest compensated employee of CSSS.NET and her annualized compensation for 2011 is \$160,680.00. Also, based on my review of the W-2 Forms for CSSS.NET, Ms. Wolford was the highest compensated employee of CSSS.NET in 2010 and received total compensation of \$158,196.00. Ms. Wolford was

the highest compensated employee of CSSS.NET in 2009 and received total compensation of \$152,838.45 for the 2009 tax year.
Jeffrey S. Hamernik
STATE OF NEBRASKA
COUNTY OF <u>Douglas</u>) ss:
Subscribed and sworn to before me this <a>\subscribed day of November, 2011.
Notary Public GENERAL NOTARY - State of Nebraska CARIN ELLEFSON My Comm. Exp. June 29, 2014
My commission expires: June 29, 2014