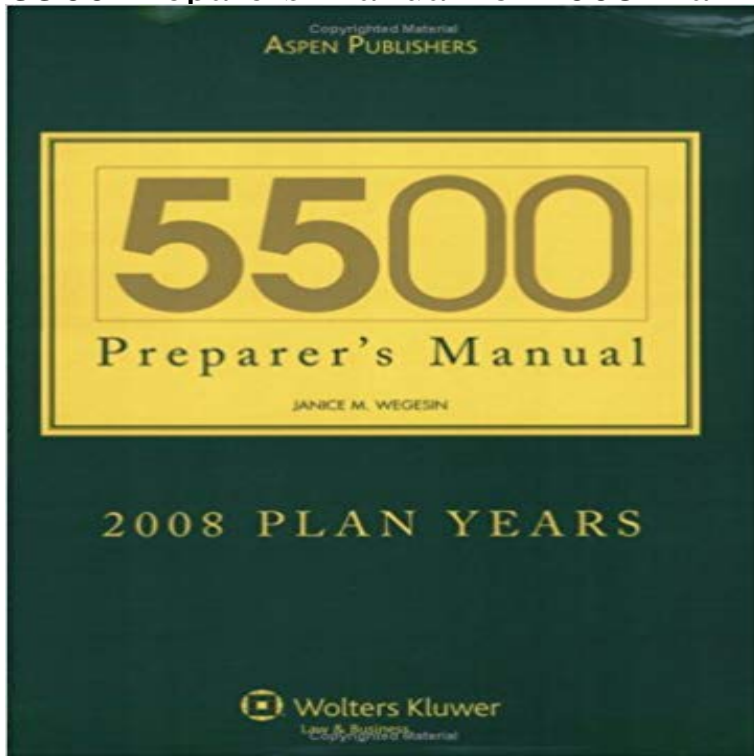


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Janice M. Wegesin is well-known throughout the United States for her incisive seminars for pension professionals and accountants on Form 5500 preparation. She is President of JMW Consulting, Inc., a firm that specializes in qualified retirement plan design and compliance. Ms. Wegesin has more than 25 years of experience in the retirement plan area, and is an active member of the American Society of Pension Professionals and Actuaries (ASPPA), and the National Institute of Pension Administrators (NIPA). She is a Certified Pension Consultant and an Enrolled Agent licensed to practice before the Internal Revenue Service.

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