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Mr. G. Scott Morris
 Unified Carrier Registration Plan

Alabama
 Montgomery
 Dothan
 Prattville
 Wetumpka
 Tennessee
 Nashville

Dear Mr. Morris,

Thank you for the opportunity to present this proposal for accounting services for the Unified Carrier Registration Plan (Plan). Thank you for considering Jackson Thornton as part of a strategy to operate the plan as it matures in its size and needs. We appreciate your confidence in our Firm's ability to serve the Plan.

Based on our discussions with you, the Plan is contemplating a strategy to transition the administrative operations of the Plan away from the direct control of the Board. The transition could involve a separate Non-Profit Organization, contract employees or other third-party vendors. This proposal is in response to your request for us to propose, as a vendor, to serve as the Plan's outsourced accountant. Our response is based on the current procedures and practices of the current administrative functions as well as proposed changes.

Our proposal is prepared with the contemplation that the Board may select Jackson Thornton to provide these services for only the depository accounts, the administrative fund accounts, or both.

We propose the following services:

- We will set up the accounts of the Plan into a highly recognized accounting software package, QuickBooks Online (cloud). This solution will offer data security, portability, virtual access, and backup protection. We will maintain the license for the QuickBooks product.
- The set up will include the creation of a chart of accounts for the depository accounts, in a double entry format for the 2007 year (suspense year), 2014, 2015, and 2016. UCR administrative accounts will be accounted for as an annual administrative fund.
- The services will be performed by a client accounting professional, supervised by a client accounting manager, and final review by a Principal of the Firm.

For the depository accounts, we will:

- Balance the bank accounts to the general ledger control accounts on a monthly basis.
- Prepare the monthly invoices to States, through the Indiana system. Access to and the performance of the Indiana system will be used to balance to the UCR plan accounts. The Indiana system's functionality is imperative to the invoicing function.
- Summarize and account for State payments from invoices on a monthly basis.

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 EDWARD W. SAULS
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 JOHNNY P. WEATHERFORD
 W. MARK BAKER
 JASON B. WELLS
 DANIEL R. THOMPSON
 J. ROBERT HINES

- Review distribution calculations from the Indiana system (recommend quarterly distributions for 2016, with a goal to monthly bill, thereafter). Access to and the performance of the Indiana system will be used to balance to the UCR plan accounts. The Indiana system's functionality is imperative to the accounting of the distributions.
- Summarize distributions to States and UCR administrative fund account
- Provide detail of receivables/payable for review by a Board representative on a monthly basis.
- Monitor the "zero-balance" distribution bank account on a monthly basis, to ascertain proper clearing.
- Account for prepay States and EFTs, in the 2007 account for proper transfers to open years.
- Provide monthly reporting from QuickBooks.

It is noted that a representative of the Board (or its management designee) will make all management decisions. In that regard:

- Board representative will receive the State payments from invoice, in the mail, and forward the backup to Jackson Thornton.
- Board representative will approve the distributions to States. The Bank of North Dakota will process.
- Board representative will maintain access to the bank statements and the Indiana system. Jackson Thornton will have similar, but, read-only access.

For the UCR administrative fund, we will:

- Balance the bank accounts to the general ledger control accounts on a monthly basis.
- Account for transfers from registration years (amounts over cap).
- Account for expenses of the fund, based on support provided and coded by management.
- Prepare checks for management's signature.
- Provide monthly reporting from QuickBooks.

We will close the monthly books and provide reports to management. The UCR plan depository accounts will final close upon the last distribution of the plan year. The 2007 account will remain open as a suspense account. The UCR administrative fund will have a year-end close on a 12 month operating basis, but continue from year to year. It is noted that this current proposal does not include the preparation of payroll or filings of any local, state, or federal forms.

Engagement terms

Your investment in the plan is important. Our structure is designed to be cost-effective while remaining highly valuable to the longevity of the plan. Our proposed fees are:

For the UCR plan, there is an initial setup charge of \$10,000.

UCR depository funds - \$5,250 monthly

Administrative fund - \$500 monthly

Engagement Acceptance

We greatly appreciate the opportunity to present this proposal. We would be happy to meet with you to discuss the proposed service in order to expedite your decision. Please call Chris Neuenschwander at (334) 240-3644 if you have any questions or need any additional information.

JACKSON THORNTON & CO., P.C.



Chris A. Neuenschwander, CPA, CFE
Principal