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Sent: Thursday, April 19, 2018 2:01:10 PM
Subject: Conversations with Chris pertaining to shortage of cash

I have had several conversations over the last year with Chris regarding the significant shortfall in cash available for client tax payments.

The "hole" as we refer to the shortage has existed since well before I arrived and was brought to the attention of Chris Green, Jay Leyva, and Abdel Karim no later than the early summer of 2017. The amount as best I was able to calculate was approximately \$800K to 900K. It has since grown with the additions of more penalties and interest. This has caused us to be late in our client payments.

I am documenting this to protect myself. I was asked to move client impounded cash in March and April of 2018 to the CENTRO (Simplepay) operating account. Total of transfers was \$104,618.83 over two transfers made on 3/14/2018 for \$47,620.08 and 4/4 for \$56,998.75. In both cases I was assured that the merger was close and that the cash would be made available to replace the money.

This past Monday Chris and I had a very heated discussion about the shortfall and what is being done about it. I explained the various terrible outcomes if we do not very quickly take this issue seriously and correct it. Everything from this being a criminal act to the scandal that will befall shareholders.

I have confirmed with Chris now several times that the only people that know about the "hole" are Chris, Jay, Abdel, myself, Iqra, Terry and I am sure Keila. No one outside of these people are aware of the situation...No board members, no ProHCM people.

Chris has suggested that we address the issue when he arrives from Boston next week. Yesterday 4/18 he came to my office while I was alone and explained that we were getting \$30K from PRO to be able to cover payroll for CENTRO. He added that one of the new investors (the new chairman) was going to lend us some cash that we will finally use to replace the money taken from client impounded cash. He believes the timing on this is this week as closing occurs before Friday. (it was supposed to have been on 4/15).

I have asked Chris that he explain to me how he intends to "repay" the hole. He explained that we will pay once the merger is closed and we can access larger cash resources. When I asked how this money being taken from profits, will be categorized or explained to his shareholders he said we will classify the amounts as payroll or other expenses and continue to disguise the payments. I took a breathe and immediately told him that I will not do that.

I explained that that is something he should not expect from me or anyone on my team.

At no time has Iqra or Terry been involved directly in any of these fraudulent transactions.

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