

**EXHIBIT A**

**SOVEREIGN CPA GROUP, LLC**  
Two Chase Corporate Drive, Suite 40  
Birmingham, AL 35244  
Office 205.402.4245

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May 15, 2017

Triad Guaranty, Inc.  
c/o Mr. Michael D. Anderson  
1900 Crestwood Blvd, Suite 99  
Birmingham, AL 35210

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**PROFESSIONAL SERVICES RENDERED THROUGH MAY 1, 2017**

Preparation of amended 2012 consolidated federal corporate income tax return; preparation of 2013 through 2015 consolidated federal corporate income tax returns; preparation and calculations of federal regular and AMT net operating loss carry forwards by separate company from 2011 through 2015; preparation of applicable state income tax returns for the various consolidated companies, including NOL carryovers; consultation and assistance in accumulating information necessary to file complete and accurate returns; and related consultation, services, and expenses:

Progress billing to date	\$ 29,430
Less: retainer previously paid	<u>(5,000)</u>
<b>BALANCE DUE</b>	<b><u>24,430</u></b>

**SOVEREIGN CPA GROUP, LLC**  
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November 15, 2017

Triad Guaranty, Inc.  
 c/o Mr. Michael D. Anderson  
 1900 Crestwood Blvd, Suite 99  
 Birmingham, AL 35210

**PROFESSIONAL SERVICES RENDERED FROM MAY 2, 2017 THROUGH OCTOBER 31, 2017**

Preparation of 2016 consolidated federal corporate income tax return and subsidiary proforma returns; calculations of federal regular and AMT net operating loss carry forwards by separate company; finalize preparation of 2015 and progress work on 2016 applicable state income tax returns for the various consolidated companies, including NOL carryovers; consultation and assistance in accumulating information necessary to file complete and accurate returns; and related consultation, services, and expenses:	\$11,250.00
Preparation of 2013 through 2016 Delaware Franchise Tax returns; preparation of 2016 and 2017 Alabama Business Privilege Tax returns; and related services and expenses:	900.00
Preparation of Power of Attorney; calls and correspondence with IRS regarding tax notices, application of tax payments and related issues:	1,410.00
Other consultation and assistance, including conference calls, assistance with NOL carry forward schedules and information, AMT tax questions and issues, historical data schedules and other related services:	<u>2,540.00</u>
Progress billing through October 15, 2017	16,100.00
20% hold back on prior billing	<u>4,886.00</u>
<b>BALANCE DUE</b>	<b><u><u>\$20,986.00</u></u></b>

**SOVEREIGN CPA GROUP, LLC**  
**Two Chase Corporate Drive, Suite 40**  
**Birmingham, AL 35244**  
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February 15, 2018

Triad Guaranty, Inc.  
c/o Mr. Michael D. Anderson  
1900 Crestwood Blvd, Suite 99  
Birmingham, AL 35210

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**PROFESSIONAL SERVICES RENDERED FROM NOV 1, 2017 THROUGH FEBRUARY 15, 2018**

Preparation of 2016 applicable state income tax returns for the various consolidated companies, including NOL carryovers; consultation and assistance in accumulating information necessary to file complete and accurate returns; and related consultation, services, and expenses:	\$ 3,910.00
Calls and correspondence with IRS regarding tax notices, application of tax payments and related issues:	<u>760.00</u>
Billing through February 15, 2018	4,670.00
Unpaid invoice from October 31, 2017	16,100.00
20% hold back on prior billing May 1, 2017	<u>4,886.00</u>
<b>BALANCE DUE</b>	<b><u><u>\$ 25,656.00</u></u></b>

SOVEREIGN CPA GROUP, LLC

WIP Detail Ledger  
For All Dates

Project	Client ID	Client Name	Date	Staff ID	Staff	Service Code	Hours	Rate	Amount
Project : Unassigned Service Code ID : 202 Staff ID : jhogan									
Unassigned	2475.000	TRIAD GUARANTY INC	11/15/2017	jhogan	Hogan, Jon	Tax - Corporate 1120 1120S (202)	0.75	235.00	176.25
Unassigned			12/11/2017	jhogan	Hogan, Jon	Tax - Corporate 1120 1120S (202)	4.80	235.00	1,128.00
Unassigned			1/20/2018	jhogan	Hogan, Jon	Tax - Corporate 1120 1120S (202)	3.20	235.00	752.00
Unassigned			1/22/2018	jhogan	Hogan, Jon	Tax - Corporate 1120 1120S (202)	5.20	235.00	1,222.00
Unassigned			1/23/2018	jhogan	Hogan, Jon	Tax - Corporate 1120 1120S (202)	2.75	235.00	646.25
jhogan Subtotal :							16.70		\$3,924.50
Staff ID : jmaze Unassigned									
Unassigned			12/27/2017	jmaze	Maze, Jeff W.	Tax - Corporate 1120 1120S (202)	0.50	235.00	117.50
IRS notices 2015 and 2016									
jmaze Subtotal :							0.50		\$117.50
202 Subtotal :							17.20		\$4,042.00
Service Code ID : 605 Staff ID : jhogan Unassigned									
Unassigned			1/15/2018	jhogan	Hogan, Jon	Income tax examinations (605)	1.15	235.00	270.25
IRS penalty letter									
jhogan Subtotal :							1.15		\$270.25
605 Subtotal :							1.15		\$270.25

Last bill: \$16,100.00 on 11/15/2017  
 Last paid: \$19,544.00 on 9/5/2017  
 YTD Write ups/downs : (\$568.75)  
 AR Balance : \$20,986.00

SOVEREIGN CPA GROUP, LLC  
 WIP Detail Ledger  
 For All Dates

Project	Client ID	Client Name	Date	Staff ID	Staff	Service Code	Hours	Rate	Amount
Service Code ID : 755									
Unassigned			11/20/2017	jmaze	Maze, Jeff W.	Client assistance (755)	1.00	235.00	235.00
						Fee app & related			
Unassigned			1/11/2018	jmaze	Maze, Jeff W.	Client assistance (755)	0.50	235.00	117.50
						IRS notice and state returns			
jmaze Subtotal :							1.50		\$352.50
755 Subtotal :							1.50		\$352.50
Unassigned Subtotal :							19.85		\$4,664.75
TRRAD GUARANTY INC (2475.000) Subtotal :							19.85		\$4,664.75
Grand Totals :							19.85		\$4,664.75