

EXHIBIT 12



**Subcontract
Between
DecisionQ Information Operations
AND
GigM Technologies
April 29, 2016**

SUBCONTRACT NUMBER: DQIO-GIGM01

This Agreement entered into by and between DecisionQ Information Operations, hereinafter referred to as “DQIO,” and GigM Technologies, LLC, hereinafter referred to as the “Subcontractor.” Individually, either may be referred to as “Party” and jointly they may be referred to as “Parties.”

WHEREAS, DQIO enters into contracts to provide services to client organizations hereinafter referred to as the Prime Contract, and has need of services that they do not possess in-house, and,

WHEREAS, the parties hereto desire to enter into a Subcontract arrangement for Subcontractor to furnish certain articles and services for the consideration hereinafter set forth on an “as needed basis” defined as Tasks:

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. STATEMENT OF WORK

The Subcontractor shall furnish the necessary facilities, labor, materials, and other items necessary to accomplish the work as specified the Statement of Work attached to this Agreement to include the Period of Performance, Milestone Schedule, and Cost.

2. PERIOD OF PERFORMANCE

The base period of performance under this Subcontract shall be from April 11, 2016 to September 30, 2016.

3. KEY PERSONNEL

Project activities under the Subcontractor shall be under the direction of Subcontractor’s Key Person, Benjamin West. Subcontractor shall notify DQIO in writing of any proposed changes of the Subcontractor’s Key Person. Any successor proposed by Subcontractor to replace the Subcontractor’s Principal Investigator must have the prior written approval of DQIO.

4. BASIS OF COMPENSATION

Subcontractor shall be paid for Services on a Firm Fixed Price basis. The authorized and ceiling amounts shall include labor, indirect costs, and fee. Other direct costs, such as travel or infrastructure, are not included in the base price and will be coordinated and approved in advance by the DQIO PM, and billed as strictly cost-reimbursable. DQIO shall not be obligated to pay the Subcontractor any amount in excess of the sum currently funded/authorized. Costs in excess of this amount agreed to for any Task will be incurred at the Subcontractor's sole liability. Authorization for Task funding shall be in writing duly signed by authorized representatives from both Parties.

Subcontractor shall use its best efforts in the performance of the work set forth in the Statement of Work.

5. MILESTONES AND PAYMENT SCHEDULE

Subcontractor work shall be delivered to DQIO based on the Project Milestone Schedule below. Invoices will be made monthly as indicated in the Schedule.

DQIO will make payment within 30 days after receipt of Subcontractor Invoice. Payments shall be considered made on the date the check is mailed or the electronic transfer is authorized by DQIO's bank.

PROJECT MILESTONE	DATE	AMOUNT
PHASE 1 INITIAL PROTOTYPE DELIVERY	April 30, 2016	\$5,460.00
PHASE 2 COMPLETION	May 31, 2016	\$15,000.00
PHASE 3		
○ TOTAL OF 25% OF PHASE 3 POINTS DELIVERED	June 30, 2016	\$7,500.00
○ TOTAL OF 50% OF PHASE 3 POINTS DELIVERED	July 21, 2016	\$7,500.00
○ TOTAL OF 75% OF PHASE 3 POINTS DELIVERED	August 31, 2016	\$7,500.00
○ 100% OF PHASE 3 POINTS DELIVERED AND final PRODUCT DEMONSTRATED	September 30, 2016	\$7,500.00
TOTAL		\$50,460.00

6. INVOICING, PAYMENT AND AUDIT

The Subcontractor shall submit Invoices monthly, accompanied by the reports outlined in Section 8 as a minimum. An electronic copy of the Invoices and accompanying reports shall be emailed directly to DQIO's Subcontract Administrator at contracts@decisionq.com. Each invoice must reference the above subcontract number. DQIO will make payment within thirty (30) days after receipt of Subcontractor Invoice. Payments shall be considered made on the date the check is mailed or the electronic transfer is authorized by DQIO's bank.

Final payment shall be predicated upon receipt by DQIO of all services, reports, and/or supplies called for in the contract and the Statement of Work and receipt of a final invoice marked "FINAL INVOICE".

7. EARLY TERMINATION OF SUBCONTRACT

This contract may be terminated early for the following reasons:

- a. The client terminates the agreement with DQIO or issues a Stop Work Order. If this occurs, DQIO will issue a Stop Work Order to the Subcontractor and the subcontractor will cease work immediately. Subcontractor will submit proof of work completed. DQIO will submit this to the client for payment.
- b. DQIO may terminate the contract prior to completion if the Subcontractor is not acceptably fulfilling the requirements set forth within the Statement of Work to include deliverables and their associated schedule. Should DQIO find the Subcontractor to be non-performant, DQIO shall provide written notice to the Subcontractor Key Person and a minimum of fifteen (15) days to correct the deficiency; if DQIO remains unsatisfied with the Subcontractors delivery at the conclusion of the fifteen-day correction period, DQIO may terminate the contract immediately and request the Final Invoice.
- c. The Subcontractor may terminate the contract prior to completion if DQIO fails to make payment on a valid invoice within the timeframe agreed upon by both Parties within this contract.

If this contract is terminated by DQIO prior to completion for a reason other than termination of the Prime Contract by the Client or non-performance by the Subcontractor, or by the Subcontractor for non-payment as described above, DQIO agrees to make payment on the remaining unbilled value of the Subcontract.

8. REPORTING REQUIREMENTS

Reports shall be submitted to DQIO by email to contracts@decisionq.com. As a minimum the following reports are required:

- 8.1 Labor Hours Reports (monthly)
- 8.2 Technical Progress Reports (monthly)

9. INDEPENDENT CONTRACTOR STATUS

The relationship of the Subcontractor to DQIO is that of an independent contractor and nothing herein shall be construed as creating any other relationship. Neither Subcontractor nor anyone employed by it shall be, represent, act, purport to act, or be deemed to be agent, representative, employee, or servant of DQIO.

10. INTENT OF PARTIES

Both parties to this agreement concur that an independent contractor relationship is being created. Neither party to this agreement intends to create an employer/employee relationship as a result of any work requirements arising out of this agreement. Additionally, if there is a continuing relationship between DQIO and the Subcontractor under this or any other agreement, it is not the intent of either party to create an employer/employee relationship.

11. DIRECTION OF ACTIVITY

The Subcontractor will employ an Agile approach in which the Subcontractor and DQIO will jointly populate and manage a Product Backlog that lists all tasks to be completed. DQIO shall be responsible for prioritizing the features contained within the Backlog and providing guidance on deadlines for required capabilities. The Subcontractor is solely responsible for allocating time to accomplish the agreed-upon tasks within each sprint.

12. LIABILITY

Each party shall be responsible for liabilities arising from all claims, damages, or suits arising from the gross negligence or willful misconduct of its own officers, agents, and employees.

13. NON DISCLOSURE

This Agreement incorporates the Non-Disclosure Agreement entered into by the Parties on May 3rd, 2016 into this Agreement.

14. INTELLECTUAL PROPERTY

The Parties agree that no new Intellectual Property will be created under this agreement.

15. ASSIGNMENT AND SUBCONTRACTING

This subcontract is not assignable by the Subcontractor without the prior written consent of DQIO. The use of second tier subcontract and/or consulting services in the performance of this Subcontract is prohibited unless otherwise authorized by the prior written approval of DQIO.

16. APPLICABLE LAWS

Insofar as this subcontract is not governed by Federal Law and the regulations and conditions required thereby, or incorporated herein by reference, this contract shall be construed and interpreted solely in accordance with the laws of the State of Virginia except where federal law exists on substantive matters relating to the Government Prime Contract.

17. ORDER OF PRECEDENCE

In the event of any inconsistencies between the terms and conditions of this Subcontract, the order of precedence is as follows:

1. This subcontract.
2. Statement of Work
3. Subcontractor proposal as submitted for this effort.

18. ENTIRE AGREEMENT

It is expressly understood and agreed by the parties hereto that this subcontract represents their entire agreement, wholly superseding any and all prior offers, negotiations and agreements made by them, their agents and employees.

By signing this Agreement, the parties agree that a copy of the dually-signed Agreement may be construed and accepted as valid, enforceable and binding on the parties hereto.

GigM Technologies, LLC

DecisionQ Information Operations, Inc.

By:

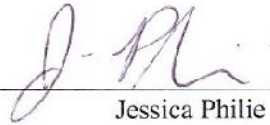


Benjamin West

Title: Owner

Date: 05/18/2016

By:



Jessica Philie

Title: Finance Director

Date: 5/24/16

STATEMENT OF WORK (SOW)

GigM Technologies will work with DecisionQ Information Operations to develop and deliver a web application which ingests, processes, and analyzes virtual currency transactions to support identification of illicit activities. The system will use open source technology build on Amazon Web Services (AWS) for a robust, scalable, and secure solution.

Work will be broken into 3 primary phases: Phase 1 – Initial Prototype Delivery, Phase 2 – System Operationalization, and Phase 3 – Advanced Analytics and Optimization.

1. Phase 1 – Initial Prototype Delivery

- a. Develop and deliver a proof of concept prototype that incorporates the required features of DQIO's customer's desired functionality
- b. Provide a working web-based demonstration of the customer's desired functionality

2. Phase 2 – System Operationalization

- a. Add user registration and authentication functionality to the web application.
- b. Develop and integrate a Threshold Query Tool that allows users to search for transactions within custom or preset monetary and time ranges.
- c. Integrate the Unregistered Bitcoin Exchange Identification algorithm to identify the probability a given wallet is an unregistered exchange.
- d. Enhance overall usability of the web interface to include hyperlinked wallets and addresses, improved navigation, and filtering/sorting functionality on transaction tables.
- e. Investigate conversion of the existing relational database (PostgreSQL) to a graph database solution to better support Phase 3 analytics.

3. Phase 3 – Advanced Analytics and Optimization

- a. Based on results from Phase 2 investigation, implement conversion to graph database or optimize existing database to support Phase 3 analytics.
- b. Design, develop, and implement a Graph Metric Tool that provides a visual map of how Bitcoins flow through the network and allows users to visualize relationships between wallets.
- c. Adapt and implement the Flow Scorer Tool to visualize the aggregated Bitcoin network and follow transactions from origination point to end point within the web application.
- d. Adapt and implement the Flux Scorer Tool that tracks funds originating from a wallet of interest and identifies the wallets currently holding those funds within the web application.
- e. Adapt and implement the Connectivity Scorer Tool to calculate and visualize the frequency that a given wallet is transacting with another wallet within the web application.

- f. Adapt and implement the Consistency Scorer Tool to calculate and visualize the consistency of a given wallet's transaction volume and frequency within the web application.
 - g. Add role-based access controls to the user authentication system to improve security and better manage the account creation workflow.
4. GigM Tech assumes the algorithms driving the analytic tools described in Phase 3 will be developed by DQIO and provided to GigM Tech for integration into the web application. If desired, additional scope and funding can be added to this task for GigM Tech to assist with the development of Phase 3 analytics.

Technical Approach

GigM Tech uses an agile software development approach based on the Scrum and eXtreme Programming methodologies that emphasize rapid delivery of working software and frequent interactions among all teammates and stakeholders. As such, GigM Tech will work closely with DQIO to plan and complete work in two-week sprints that each result in fully functional software that builds upon the work completed in previous sprints.

Each sprint is assigned a number of "points" based on the capacity of the team during that two-week increment. Likewise, the level of effort required to deliver each feature is estimated using "points" during the sprint planning meeting. If the point value of the work desired to be completed in a sprint exceeds the point capacity of the team, DQIO and GigM Tech teammates will work together to determine which features will be prioritized and which will be pushed to a later sprint.

This approach allows us to easily accommodate changes in priorities and swap planned work for newly identified features, if desired. An additional benefit to this approach is that should funding be cut or work on the contract stopped by the Government, a working application will always be available.

The point allocation for the work defined in this Statement of Work, based on the funding level in the Agreement Section 5, is **160**. Should additional points be required to develop new features requested by the Client that are beyond the scope of the above described tasks, points may be added to this Agreement at a rate mutually agreed upon by both Parties. Points and features will be defined and agreed upon by both parties prior to the beginning of each 2-week Sprint.

Since the agile method provides for continual testing, the Subcontractor will demonstrate a functional test to designated DQIO personnel no later than e days prior to final delivery of individual milestones.

Code will be documented with a combination of comments and in a Wiki. Upon TO completion, the WiKi will be installed so that it is available to DQIO staff.