

LUMSDEN McCORMICK, LLP

PORTAL END USER LICENSE AGREEMENT

IMPORTANT -- READ CAREFULLY: Welcome to the Lumsden McCormick, LLP (sometimes referred to herein as “Lumsden McCormick,” “us,” and/or “we”) Portal (the “Lumsden McCormick Portal” or the “Portal”). By clicking the "Yes" button, the user ("You") agree(s) to be bound by the terms and conditions contained in this agreement (the "Agreement") and the terms and conditions of Lumsden McCormick’s privacy notice, which are published at <http://www.lumsdencpa.com/privacynotice.html> and which are incorporated herein by reference. The privacy notice explains how Lumsden McCormick treats your personal information, and protects your privacy, when You use the Lumsden McCormick Portal. Lumsden McCormick may change the terms of this Agreement and/or the privacy notice from time to time without notice to You, and you are responsible for the then current version of the policies in effect at all times. If You do not agree to be bound by these terms and conditions or privacy notice policies, You may not use the Lumsden McCormick Portal.

Modifications

You agree that we may modify this Agreement or any policy or other terms referenced in this Agreement at any time and at our sole discretion. By using the Lumsden McCormick Portal, You agree to be bound by any such modifications and should therefore periodically visit this page and the Lumsden McCormick Portal to determine the then current terms and conditions of use to which You are bound. You will note that at the bottom of this Agreement, the date of last modification is indicated. You are encouraged to check the revision date with each use to ensure You are comfortable with the latest revisions. If You are dissatisfied with the Lumsden McCormick Portal site, its content or this Agreement as it may be revised, You agree that your sole and exclusive remedy is to discontinue using the Portal.

Termination

You agree that Lumsden McCormick may terminate this Agreement, for any reason at our sole discretion, at any time, by providing you seven (7) days advance notice, and that Lumsden McCormick reserves the right to change, suspend, or discontinue all or any aspects of the Lumsden McCormick Portal, for any reason at our sole discretion, at any time, by providing you seven (7) days advance notice. You are personally liable for any charges that You incur prior to any termination, change, suspension or discontinuation of this Agreement or the Lumsden McCormick Portal. You further agree that Lumsden McCormick may terminate this Agreement for cause at our sole discretion at any time, immediately upon notice to You, if You breach the terms and conditions of this Agreement.

User Restrictions

You agree that:

- You will not tamper with or otherwise interfere or attempt to interfere in any manner with the functionality or proper working of the Portal.
- You will not make illegal use of the Portal or use it for purposes which are illegal.

- You will not interfere with anyone else who is a user of the Portal in their use of the Portal.
- You will follow U.S. and international laws regarding transmitting data and You will not attempt to gain access to our computer system or any other computer systems.
- You will not remove, obscure, or alter any notice, logo, trademark, legend or other intellectual property or proprietary right designation appearing on or contained within the Portal.
- You will not access (or attempt to access) any product or services offered via the Lumsden McCormick Portal by any means other than the interface that is provided by Lumsden McCormick.

Passwords

You agree and understand that You are responsible for maintaining the confidentiality of passwords associated with any account You use to access the Lumsden McCormick Portal. Accordingly, You agree that You are solely responsible to Lumsden McCormick for all activities that occur under your account. If You become aware of any unauthorized use of your password on the Lumsden McCormick Portal or your account, You agree to notify Lumsden McCormick immediately at mailbox@lumsden CPA.com.

CCH ProSystem fx Master Software License Agreement

You are hereby notified that in connection with providing access to You to the Lumsden McCormick Portal and services related thereto, Lumsden McCormick has entered into a Software License Agreement with CCH Incorporated, a Wolters Kluwer business (“CCH”), a copy of which is located here:

<http://support.cch.com/uploads/CCH%20Profx%20Software%20License%20Agreement.pdf>

(“CCH Software License Agreement”). You hereby agree that You shall thoroughly and completely review the terms of the CCH Software License Agreement, and that You shall use commercially reasonable efforts to ensure that your use of the Lumsden McCormick Portal will not cause or result in any violation by You as “Client” or Lumsden McCormick as “Customer” under the terms of the CCH Software License Agreement.

Monitoring

We reserve the right to log, review, and otherwise examine any information stored on or passing through our networks, servers or systems.

Downtime and Service Suspensions

Your access to and use of the Lumsden McCormick Portal and related services may be suspended for the duration of any anticipated, unanticipated, scheduled or unscheduled downtime, maintenance, system updates, malfunction, or other unavailability of the Lumsden McCormick Portal or any portion or all of such related services for any reason, including as a result of power outages, system failures or other interruptions.

We shall also be entitled, without any liability to You, to suspend access to the Portal or any related services at any time, on a system-wide basis: (a) for scheduled downtime to permit us to conduct maintenance or make modifications to the Portal; (b) in the event of a denial of service attack or other attack on the Portal or other event that we determine, in our sole discretion, may create a risk to the Portal, to You or to any of our other clients if the Portal service were not suspended; or (c) in the event that we determine that the Portal or any related service is prohibited by law or we otherwise determine that it is necessary or prudent to do so for legal or regulatory reasons.

Rights to Use of Lumsden McCormick Portal

Lumsden McCormick grants You a personal, worldwide, royalty-free, non-assignable and non-exclusive license to use the Lumsden McCormick Portal as part of the services being provided to You by Lumsden McCormick. This license is for the sole purpose of enabling You to use and enjoy the benefit of the Lumsden McCormick Portal and services, in the manner permitted by these terms and conditions. You may not, and You may not permit anyone else to, copy, modify, create a derivative work of, reverse engineer, decompile or otherwise attempt to copy or extract the source code or object code of the Lumsden McCormick Portal or any part thereof. Except as expressly provided herein, unless Lumsden McCormick has given You specific written permission to do so, You may not assign (or grant a sub-license of) your rights to use the Lumsden McCormick Portal, grant a security interest in or over your rights to use the Lumsden McCormick Portal, or otherwise transfer any part of your rights to use the Lumsden McCormick Portal. Notwithstanding the foregoing, You are granted limited administrative rights to provide access to the Lumsden McCormick Portal in your reasonable discretion to those parties who would reasonably need to access information located on the Lumsden McCormick Portal, or who could upload information and documents (such as tax documents and other financial papers) onto the Lumsden McCormick Portal for You to access, that would assist You in utilizing the services provided by the Lumsden McCormick Portal in the ordinary course.

Intellectual Property

The content on the Lumsden McCormick Portal including without limitation, the text, software, scripts, graphics, photos, sounds, videos, interactive features and the like ("Content") and the trademarks, service marks and logos contained therein ("Marks"), are owned by or licensed to Lumsden McCormick, subject to copyright and other intellectual property rights under United States and foreign laws and international conventions. Content on the Lumsden McCormick Portal is provided to You AS IS for your information and personal use only and may not be used, copied, reproduced, distributed, transmitted, broadcast, displayed, sold, licensed, or otherwise exploited for any other purposes whatsoever without the prior written consent of the respective owners of the Content. Lumsden McCormick reserves all rights not expressly granted in and to the Lumsden McCormick Portal and the Content. You agree to not engage in the use, copying, or distribution of any of the Content other than expressly permitted herein. If You download or print a copy of the Content for personal use, You must retain all copyright and other proprietary notices contained therein. You agree not to circumvent, disable or otherwise interfere with security-related features of the Lumsden McCormick Portal or features that prevent or restrict use or copying of any Content or that enforce limitations on use of the Lumsden McCormick Portal or the Content therein.

Copyright and Trademark Policies

It is Lumsden McCormick's policy to respond to notices of alleged copyright infringement that comply with applicable international intellectual property law (including, without limitation, in the United States, the Digital Millennium Copyright Act) and to terminate the accounts of repeat infringers.

Other Content

The Lumsden McCormick Portal may include hyperlinks to other websites or content or resources that are not owned or controlled by Lumsden McCormick. Lumsden McCormick has no control over, and assumes no responsibility for, the content, privacy policies, or practices of any third party websites or resources which are provided by companies or persons other than Lumsden McCormick. You acknowledge and agree that Lumsden McCormick is not responsible for the availability of any such external sites or resources, and does not endorse any advertising, products, or other materials on or available from such websites or resources. You acknowledge and agree that Lumsden McCormick is not liable for any loss or damage which may be incurred by You as a result of the availability of those external sites or resources, or as a result of any reliance placed by You on the completeness, accuracy or existence of any advertising, products, or other materials on, or available from, such websites or resources. We encourage You to be aware when You leave the Lumsden McCormick Portal and to read the terms and conditions and privacy policy of each other website that You visit.

Warranty Disclaimers and Limitation of Liability

Except as specifically set forth in this Agreement, Lumsden McCormick **USE OF THE PORTAL, OR ANY CONTENT LOCATED THEREON OR PROVIDED IN CONNECTION THEREWITH, IS PROVIDED BY LUMSDEN MCCORMICK ON AN "AS IS" AND "AS AVAILABLE" BASIS WITHOUT ANY REPRESENTATION OR WARRANTY OF ANY KIND; INCLUDING, WITHOUT LIMITATION, WARRANTIES REGARDING THE AVAILABILITY OF THE PORTAL WHEN DESIRED FOR USE, MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT. YOU AGREE THAT YOUR USE OF THE PORTAL IS AT YOUR SOLE RISK.**

Neither Lumsden McCormick nor its partners, agents, affiliates, or designees nor each of their respective officers, directors, employees, agents, contractors, subcontractors or the like (collectively, "Associates") warrant that use of the Portal site will be uninterrupted or error-free.

Under no circumstances shall Lumsden McCormick or its Associates be liable for any direct, indirect, incidental, special, exemplary, punitive, or consequential damages that result from, arise out of or otherwise relate to your use of or inability to use the Lumsden McCormick Portal site, or any website linked to the Lumsden McCormick Portal site, including but not limited to reliance by You on any information obtained from the Lumsden McCormick Portal site that results in mistakes, omissions, interruptions, deletion or corruption of files, viruses, delays in operation or transmission, or any failure of performance, or any loss of profit, business interruption, loss of goodwill or data, or cost of procurement of substitute goods or services or other intangible loss suffered. Moreover, to the maximum extent permitted by applicable law, You further agree that Lumsden McCormick shall not be liable in any way should your information systems, data or software become infected, damaged, or destroyed by a virus or other harmful data that is a result of your use of the Portal.

The Lumsden McCormick Portal utilizes industry accepted security systems in an attempt to eliminate unauthorized access to private information. By using the Lumsden McCormick Portal, You expressly agree to not hold Lumsden McCormick or its Associates liable in the event of unauthorized access and subsequent use of your company and/or personal information. The foregoing Limitation of Liability shall apply in any action, whether in contract, tort or any other claim, even if an authorized representative of Lumsden McCormick has been advised of or should have knowledge of the possibility of such damages.

Indemnity

You agree to defend, indemnify and hold harmless Lumsden McCormick and any of its Associates, from and against any and all claims, damages, obligations, losses, liabilities, costs or debt, and expenses (including but not limited to reasonable attorney's fees) arising from: (i) your use of or access to the Lumsden McCormick Portal; (ii) your violation of any term of this Agreement; or (iii) your violation of any third party right, including without limitation any privacy, copyright or other intellectual property right. This defense and indemnification obligation will survive this Agreement and your use of the Lumsden McCormick Portal.

Notices

All Notices by us to You shall be by email to the email address listed as the Portal Administrator. All notices by You to us shall be by email to mailbox@lumsdencpa.com or in writing to:

Lumsden McCormick, LLP
Cyclorama Building
369 Franklin Street
Buffalo, New York 14202

Entire Agreement

This Agreement, including Lumsden McCormick's privacy notice incorporated herein, constitutes the entire agreement between You and us regarding the subject matter hereof and supersedes any and all prior or contemporaneous representation, understanding, agreement, or communication between You and us, whether written or oral, regarding such subject matter.

Severability

If any portion of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remaining portions of this Agreement will remain in full force and effect, and any invalid or unenforceable portions shall be construed in a manner that most closely reflects the effect and intent of the original language. If such construction is not possible, the provision will be severed from this Agreement, and the rest of the Agreement shall remain in full force and effect.

Waivers

The failure by us to enforce any provision of this Agreement shall in no way be construed to be a present or future waiver of such provision nor in any way affect our right to enforce such provision thereafter. All waivers by us must be in writing to be effective.

Successors and Assigns

This Agreement will be binding upon, and inure to the benefit of the parties and their respective successors and assigns.

Assignment

This Agreement, and any rights and licenses granted hereunder, may not be transferred or assigned by You, but may be assigned by Lumsden McCormick without restriction.

Relationship

Nothing in this Agreement is intended to or does create any type of joint venture, creditor-debtor, escrow, partnership or any employer/employee or fiduciary or franchise relationship between You and us (or any of our Associates).

Applicable Law and Jurisdiction

The Lumsden McCormick Portal, including www.lumsdencpa.com website (excluding links to websites operated by others) is controlled and operated by Lumsden McCormick from offices in Buffalo, New York. Although Lumsden McCormick has made no effort to publish the Lumsden McCormick Portal, including www.lumsdencpa.com website elsewhere, it is accessible in all fifty U.S. states and in other countries due to its presence on the Worldwide Web. As each of these states and countries have laws which may differ from those of New York and from each other, and as You and Lumsden McCormick both benefit from establishing a predictable legal environment in which to publish, access and use the Lumsden McCormick Portal, including www.lumsdencpa.com website, by publishing, accessing, and/or using the sites You agree that all matters arising from or relating to the use and operation of the sites will be governed by the laws of the State of New York, without regard to its conflict of laws principles. **YOUR ACCEPTANCE OF THE TERMS AND CONDITIONS IN THIS AGREEMENT REQUIRES USE OF ARBITRATION ON AN INDIVIDUAL BASIS TO RESOLVE ANY DISPUTE REGARDING THIS AGREEMENT OR USE OF THE PORTAL IN CONNECTION WITH THE SERVICES PROVIDED TO YOU (a "DISPUTE").** Specifically, You agree that any Dispute must be resolved exclusively by arbitration, shall take place on an individual basis, and class arbitrations and class actions are not permitted. Such arbitration shall be effected by arbitrators selected as hereinafter provided and shall be conducted in Buffalo, New York in accordance with the Rules of the American Arbitration Association. The Dispute shall be submitted to three (3) arbitrators, one arbitrator being selected by Lumsden McCormick and one selected by You. Those arbitrators shall then select the third (3rd) arbitrator, or, if the selected arbitrators cannot agree, by the American Arbitration Association. The meetings of arbitrators shall be held at such place or places in Buffalo, New York as may be agreed upon by the arbitrators. Any award made by a majority of the arbitrators shall be final, binding and conclusive on the parties for all purposes. Any fees or charges of the arbitration and any cost of arbitration, including the cost of personal attorneys of each participant, shall be the sole responsibility of each party to the arbitration. **BY AGREEING TO THIS AGREEMENT, YOU WAIVE A RIGHT TO A JURY TRIAL, CLASS ACTION AND/OR CLASS ARBITRATION WITH RESPECT TO ANY DISPUTE.**

The foregoing notwithstanding You agree that Lumsden McCormick shall be entitled to apply for any necessary injunctive remedies in any jurisdiction. If You choose to access the www.lumsden CPA.com website from locations other than the State of New York, You will be responsible for compliance with all local laws of such other locations.

Last Revision Date

This Agreement was last revised on November 1, 2017.