

Please review our Engagement Agreement Terms and Conditions

## **ENGAGEMENT AGREEMENT TERMS AND CONDITIONS**

(effective as of January 1, 2021 | last updated July 6, 2021)

PLEASE READ THESE ENGAGEMENT AGREEMENT TERMS AND CONDITIONS CAREFULLY AS THEY CONTAIN IMPORTANT INFORMATION REGARDING YOUR (“USER” OR “CLIENT”) RELATIONSHIP WITH D.K.S. TAX AND CONSULTING, LLC (D/B/A THE BLOCKCHAIN ACCOUNTANT) (THE “COMPANY”).

Any reference herein to “this Agreement” or “the Agreement” refers collectively to the Engagement Agreement, which includes both the Engagement Agreement Enrollment Form (“Enrollment Form”) and the Engagement Agreement Terms and Conditions (“Terms and Conditions”). The Terms and Conditions articulated herein are expressly incorporated into and made part of the Enrollment Form to collectively produce the Agreement between the Parties.

Subject to the conditions set forth herein, Company may, in its sole discretion, amend the Terms and Conditions at any time by posting a revised version on their website, <https://www.dks-tax.com>. Any revisions to the Terms and Conditions will take effect upon publication or dissemination to Client. Company is under no obligation to notify Client of updates made to the Terms and Conditions. Company agrees to be bound by the most up-to-date version of the Agreement, whether they received an updated copy or not. If Client entered into an Agreement with Company prior to the date of publication of Agreement, Client is hereby bound, retroactively, to these Terms and Conditions.

CLIENT AGREES TO BE BOUND BY THE TERMS AND CONDITIONS. IF CLIENT ACCEPTS THE AGREEMENT ON BEHALF OF AN ENTITY OR AGENCY, OR IN CONNECTION WITH PROVIDING OR RECEIVING SERVICES ON BEHALF OF AN ENTITY OR AGENCY, CLIENT REPRESENTS AND WARRANTS THAT THEY HAVE AUTHORITY TO BIND THAT ENTITY OR AGENCY TO THE AGREEMENT AND CLIENT AGREES THAT THEY ARE BINDING BOTH THEMSELVES AND THAT ENTITY OR AGENCY TO THE AGREEMENT.

1. Conditions. Company will have no obligation to provide Service until Client returns an executed copy of the Enrollment Form, provided separately from these Client Terms and Conditions, and, if applicable, until Company receives confirmation of payment. Where payment is outstanding on any portion of work, at any time during the Term of the Agreement, Company may cease provision of Services until such time that payment is made in full.

2. Scope of services. The scope of this Agreement is *limited* both (a) to the work described in your Enrollment Form and (b) by these Terms and Conditions. In exchange for compensation detailed in the Enrollment Form, Client will receive access to Company’s time, knowledge, advice, and consultation regarding the limited matters identified in the Enrollment Form (“Services”), which includes providing tax advice, consultation, various reports as requested, digital asset consultation and education, or preparation of tax-related documents on Client’s behalf. Ultimately, the question of whether work falls within the scope of Services will be handled with common sense, mutual agreement, mutual respect, and fairness. Company, however, retains the final right to determine what work or deliverables are included or excluded at Company’s sole discretion.

2.1. Scope of services limited by jurisdiction. Company is an accounting firm, supplying tax advice and related services. Company is headquartered in the United States. Company’s Clients may or may not be headquartered, domiciled, residing-in, or otherwise citizens of the United States. Nonetheless, provision of services to Client by Company is strictly limited in scope to provision of consulting, advice, and deliverables in compliance and in consideration of United States regulation. Company does not agree to provide services specific to or otherwise compliant with applicable rules existing beyond the jurisdiction of the United States. Client bears full responsibility for complying with rules, regulations, and responsibilities imposed by jurisdictions outside of the United States. Client acknowledges and accepts that Company has not agreed and will not provide advice or support in complying with tax regulation compliant with other countries or jurisdictions, beyond the United States.

2.2. Scope of services does not include tax planning services or bookkeeping. Unless expressly authorized and agreed in writing (or included in the Enrollment Form), Agreement does not include tax planning or bookkeeping services. During the course and scope of Services, Company may bring to Client’s attention potential tax saving

strategies for consideration as a possible means of reducing taxes in subsequent tax years. However, it is not Company's responsibility to provide or guarantee tax strategy. Company will take no action with respect to such recommendations, as the responsibility for implementing tax strategy remains with Client taxpayer.

2.3. Scope of services does not include responding to IRS letters, reviews, audits, communications, etc. Client may be selected for review by taxing authorities. The Agreement, provision of tax consulting, or tax preparation Services does not include Company's assent to respond on Client's behalf to inquiries posed by any governmental agency or tax authority. Client may request Company's advice, services, and consultation regarding inquiries posed by governmental agencies, tax authorities, or other regulatory bodies. However, the Agreement does not entitle Client to this additional service, unless otherwise expressly authorized in writing. Any proposed adjustments by an examining agency are subject to certain rights of appeal. In the event of a tax examination, correspondence, etc., Company may be available upon request—an additional fee and execution of a separate agreement in writing may be required—to advise Client and consult on responding to the tax examination or correspondence. To the extent recent tax laws include significant provisions increasing the standard for tax return preparers, expanding penalties holding preparers responsible for supplying unsubstantiated information, the associated higher costs will be passed directly to the Client, as well as responsibility for providing a higher level of substantiated support. Company may require an additional fee should a Power of Attorney be necessary, prior to commencement of an audit.

3. Duration. The Agreement details the duration of the Engagement and its effective date. Should the Engagement Agreement fail to include detail regarding the duration of the Engagement, the Engagement will remain effective for 12 months, with time tolling from the execution date, unless the Agreement is terminated by either party or the Agreement runs its course, or all deliverables are performed and finalized by Company sooner.

3.1. Enrollment Form defaults. If the Enrollment Form does not contain an Effective Date, then the effective date will be the first date upon which the Company began providing Services to User, as determined solely by Company. Client is considered to have accepted and agreed to the Engagement Agreement in the event services have commenced by Company and payment on one or more invoices relating to Services have been made, even if a signed copy of the Enrollment Form is not returned to Company.

3.2. No obligation upon completion of Agreement. After the Agreement concludes, whether by running its natural course or if terminated by either party, Company has no further continued obligation to provide Services to Client. As such, if there are any current (not considered in this Agreement) or future (arising after execution of this Agreement) developments that may impact Client's future rights and liabilities, including changes in applicable law or regulation, required updates to corporate documents, bookkeeping, accounting, or other internal records to ensure their continued viability, deadlines or other responsibilities, Client bears the responsibility of ensuring its responsibilities are met. Client may elect to engage Company separately to advise on such developments, or Client may look elsewhere to satisfy its needs. Still, Company bears no continuing obligation to advise Client upon completion of the above-stated duration of this Agreement, upon the termination of this Agreement, or beyond the scope of Services agreed to upon the terms of this Agreement.

3.3. Limited scope of Agreement in preparation of tax returns. Client engagement for preparation of tax returns specifically concludes upon the delivery of the completed return(s) to Client or management (if paper filing) or with the taxpayer (and, if applicable, spouse), officer, tax matters partner or representative signature or Company's subsequent submittal of the tax return (if e-filing). Company's engagement, unless expressly agreed in writing, does not extend to any other time for which Company is not engaged. If Client has not selected to e-file return(s) through Company, Client will be solely responsible to file return(s) with the appropriate taxing authorities. Client has final responsibility for tax returns. Company will provide Client a copy of applicable returns to review prior to filing with the IRS. The taxpayer (and, if applicable, spouse), officer, tax matters partner or representative agrees to review all tax-return documents carefully for accuracy and completeness before signing.

4. Acceptance of clients. Company has exclusive and final authority with regard to pricing. Company shall have the absolute discretion to accept or reject any and all potential clients. Company may also establish and impose any conditions for acceptance that Company deems advisable.

5. Compensation. Client agrees to compensate Company for all services rendered on its behalf. All payments are non-refundable once made. The compensation structure for this Agreement is detailed in the Enrollment Form, and, as applicable, more detail is provided herein.

5.1. Hourly rates. For detail on specific hourly rates, review Client selection within the Enrollment Form.

5.2. Retainer. Client will be expected to replenish their retainer when the balance reaches \$1,000.00. Client will receive an email from Company when the balance reaches the threshold. Client is expected to replenish their retainer agreement within 15-days of receiving notice, invoice, or request from Company.

5.2. Type of compensation determined by Company. Company reserves the right to determine what type of compensation qualifies as fair compensation for Services. Monetary payment in exchange for Services is preferred, but Company may at times—and at Company’s sole discretion—accept other forms of reasonable compensation (e.g., crypto currency or other digital currency, bartering of certain items or services of value, etc.) in exchange for providing Services.

6. Form and method of payment. Client agrees to remit payment via Company’s Payment Processor pursuant to the details selected in the Enrollment Form.

6.2. Chargebacks prohibited. Client waives any right it may have to request a chargeback through Client’s credit card company, banking institution, or any authorized representative for services or any other amount paid to Company under this Agreement. Client will be responsible for and will indemnify Company with respect to any and all chargebacks initiated by Client, or Client’s partners, affiliates, representatives, or associated individuals (which includes, but is not limited to the individual owners of an associated entity that hired Company) in relation to this Agreement. If Company is harmed by Client’s chargeback, including, but not limited to Company suffering any financial loss (including, but not limited to, the clawback of funds from bank accounts causing a negative impact on Company’s regular business operation, etc.), Company expending time to respond or otherwise object to Client’s chargeback, or if Client advances a fraudulent chargeback against Company, Client agrees to pay Company the higher amount of either (i) 3 times the amount of Client’s unauthorized chargeback or (ii) a \$30,000.01 penalty. In addition to the agreed penalty for Client’s initiation of a chargeback against Company, Client will also be responsible for any of Company’s time spent fighting the chargeback plus Company attorney’s hourly rate, which starts at \$550.00 an hour, and any associated fees of expenses spent pursuing the chargeback.

7. Billing, reports, work estimates, and late fees. Initial invoice will match the terms spelled out in the Enrollment Form. After the Enrollment Form is signed, Client will receive a link to the payment portal. Each new month of Services will commence on the 1st day of each month. Company will typically provide regular invoices to Clients on or near the first of each month. Client’s agrees to timely remit payment according to Company’s invoice and the Agreement within fifteen (15) days of invoice issuance using the approved method of payments (e.g., ACH, credit or debit card, or check) Client selected on your Enrollment Form. Company reserves the right to request payment of fees, expenses, or disbursements in advance, when necessary and to adjust the frequency of sending invoices or reports.

7.1. Late fees. Client acknowledges and accepts that failure to timely remit payment may result in late payment penalties.

7.2. Budget estimates. Whenever appropriate, Company will agree to a budget estimate of time and fees with Client in advance of commencing work on projects and services. This budget estimate is not to be construed as a fixed fee but will be dependent on the final time spent to complete Services. The estimate will be based on the assumption that Company has timely access to the information and personnel that are required to complete Services in a cost-effective manner and within relevant deadlines. In the event Company is required or requested to work above the time allotment indicated in the Enrollment Form or in an estimate, Client agrees to remit full payment at Company’s hourly rate as compensation for all work performed.

7.3. Regular status reports. Company will make a good faith effort to communicate the status of work and Services to Client during the Term of the Agreement. Company may, for example, present interim key findings to Client in

the form of a presentation or report at various intervals. These intervals will be determined by the duration of the Services provided or communicated to Client in real-time as Services progress. Company typically provides time reports and status updates to Clients on a weekly basis to ensure open communication and transparency. No matter the frequency of the invoicing schedule or failure to remit weekly reports, Client is obligated to compensate Company for all Services rendered on Client's behalf.

7.3. Fee disputes. Unless otherwise expressly agreed, invoices for fees, expenses, and disbursements necessarily incurred for the provision of Services will be rendered monthly. Client must raise, by providing written Notice, any questions, comments, or disputes on invoices must be raised within five (5) days of invoice issuance.

8. Additional fees and expenses. In addition to the fee structure agreed to in the Enrollment Form, may incur additional charges in the course of providing services to Client under this Agreement. Client agrees to pay all charges in addition to the agreed-upon fees for Services. Company will make a concentrated effort to apprise Client of any additional charges before incurring them. Additional costs and expenses may include fees fixed by law or assessed by public agencies, long-distance telephone charges, messenger or other delivery fees, postage, fees to send documents via certified mail with tracking, photocopying or other reproductions costs, travel costs including parking, mileage, transportation, hotel costs, investigation expenses, and consultants' fees. Client agrees to reimburse Company for reasonable costs or expenses incurred and reasonably flowing from Company's provision of Services to Client. Time is charged at hourly rates that may vary to reflect the skill, responsibility, and experience of the relevant individual, as well as the nature, complexity, and urgency of the work involved. Hourly rates are modified from time to time in accordance with prevailing market conditions. Client may view Company's hourly rates in Exhibit A.

8.1. Travel expenses. Company's fees are based on the time required by our staff to complete the Service, which may include travel. Client agrees to pay transportation, lodging, and all other costs of any necessary out-of-town travel or any travel made by Company at Client's request. Client will reimburse Company for expenses in connection with travel to and from the applicable destination. Client will be responsible for the cost of (a) airfare for travel, (b) car rental, (c) gas, (d) lodging, and (e) any other expenses that may be reasonably expected when traveling. Company will make a good faith effort to inform Client before incurring additional travel-related charges.

9. Company personnel. Client is engaging D.K.S. TAX AND CONSULTING, LLC (D/B/A THE BLOCKCHAIN ACCOUNTANT) as an entity and not Mr. David K. Spencer, C.P.A, or his staff, individually. Company reserves the right to determine which staff members will be allocated to assist with the provision of Services to Client. As and when necessary, Company may draw upon the talent and knowledge of partners, associates, contractors, consultants, or other parties (which may include personnel outside of Company, freelancers, or independent contractors, etc.) to be selected at Company's sole discretion and without approval or notice to Client to assist in providing Services to Client.

10. Company accessibility. Client is hereby placed on notice that Company may not operate from a traditional brick and mortar location, and may, for instance, be operated from a shared digital office, co-working space, etc. The Company is closed on all National holidays. Company is generally available during normal business hours 9:00 am through 5:00 pm, Monday through Friday. Client agrees not to contact Company during non-business hours unless Client is experiencing an emergency. Company will provide instructions detailing what type of situations constitute an emergency. As a general rule, Client must schedule meetings in advance. Client must provide Company sufficient and reasonable notice to schedule in-person meetings. Client should never stop-by unexpectedly for in-person meetings.

11. Matters outside the scope of Company's skillset. Whether services are within Company's skillset is a decision to be made at Company's sole discretion. Company may oversee or work closely with external specialists retained to perform services for Client. Company may provide Client with a referral to external service providers. Any referrals made by Company are not guarantees on quality or work-product. Client is responsible for and should independently ensure competency of any individual or organization hired to services its need, even those referred by Company or Company's representatives.

12. Client bears risk associated with pursuit of inherently risk cutting-edge endeavors in digital currency or blockchain. Client may pursue cutting-edge involvement in the digital currency arenas. To the extent Client elects to position its business or personal efforts in the direction of new and cutting-edge opportunities, Client is forewarned that corresponding regulation

may be slow to keep pace or otherwise change. At Client's behest, Company will do its best to help Client navigate unsettled terrain, but Company makes no guarantees of success or finality of issues that are still being analyzed by applicable governing authorities in various jurisdictions. For example, certain pursuits rooted in the crypto or digital currency space may, in the future, be deemed impermissible under various laws or regulations. While Company may represent Client(s) pursuing cutting-edge initiatives where the law or regulation is not well settled, Company makes no representations or guarantees with regard to analysis or work performed on such initiatives. Company will perform the best it can, acting upon available information, experience, and good faith interest to provide excellent services to Client, but Company may be required to pivot quickly and or completely forego certain strategies depending on the volatile nature of the cutting-edge pursuits Client elected to engage in. Client agrees that Company has advised Client of the volatile risks of pursuing cutting-edge pursuits, the potential increased costs associated, and the possibility that applicable rules and regulation may change quickly, which requires corresponding adjustments to strategy, and which may render certain deliverables or services provided by Company void or invalid. Client, being advised of these risks, agrees to bear the risks, agrees to pay any costs expended by Company, and agrees to fully indemnify and hold Company harmless from any responsibility with regard to opinions, services, strategy, consultation, or other work rendered by Company to Client.

13. Limitation of liability. The Client agrees that it will use the Company's services at its own risk and that Services are a tool and supplement for additional work and effort that will be required by Client to achieve desired outcomes. The Client releases the Company, its officers, employees, directors, subsidiaries, principals, agents, heirs, executors, administrators, successors, assigns, instructors, guides, staff, program participants, and related entities, as well as the venue where any Company-led events or programs are being held (if applicable), and any of its owners, executives, agents, or staff of and from any and all damages that may result from any claims arising from any agreements, all actions, causes of action, contracts, claims, suits, costs, demands and damages of whatever nature or kind in law or in equity arising from the Client's participation in Services. The Client accepts any and all risks, foreseeable or unforeseeable. The Client agrees that the Company will not be held liable for any damages of any kind resulting or arising from including but not limited to; direct, indirect, incidental, special, negligent, consequential, or exemplary damages happening from the use or misuse of the Company's Services. The Company assumes no responsibility for errors or omissions that may appear in any of Company's materials.

14. Conflicts of interest. Company may be bound by ethical obligations regarding conflicts of interest that may require Company to decline to provide advice, consultation, or representation on certain projects. Company provides services to a range of clients across multiple industries and jurisdictions in addition to Client's Services. As such, there may be circumstances where a conflict of interest arises between Client's interests and those of other clients or between your interests and those of the Company. Client acknowledge that Company may owe duties to Client and such interests in the event of a conflict, including written notice of such conflicts as they arise. Company will avoid activities that, directly or indirectly, compete with Client's business during the Term of the Agreement, but such determinations are to be made entirely at Company's discretion. The terms of engagement as set forth herein can be nullified or terminated by Company or by Client upon notice of such conflict.

15. Client responsibilities, representations, and warranties.

15.1. Complete and truthful disclosure. Client agrees to be truthful with Company, to cooperate, to keep Company informed of any information or developments which may come to Client's attention, to abide by this Agreement, to pay Company's fees on time and to keep Company advised of Client's updated contact information (e.g., the email addresses of Client and Client's representatives, Client's physical address, Client's telephone number, etc.). Client agrees to assist Company in providing information and documents necessary for Company to provide Services. Client understands that for Company to effectively perform Services, Client must make an honest attempt to provide all information to Company, whether or not that information is specifically requested.

15.2. Company's role in satisfying deadlines. Client acknowledges its responsibility to actively and timely inform Company of potential legal exposures, risks, or important deadlines well in advance of the deadline. Company requests at least seven (7) days written notice in advance of a deadline that Client expects Company to help satisfy. When Client makes Company aware of a deadline that must be met within seven (7) days of the initial notice, Company will make a good faith effort to satisfy the deadline on Client's behalf but makes no guarantees that the deadline will be satisfied. Company will do everything in its power to ensure Client deadlines are satisfied.

However, Company may be juggling multiple other assignments or responsibilities and cannot guarantee the satisfaction of deadlines that are not timely conveyed to Company. Client bears the responsibility of notifying Company of pending deadlines with sufficient time for Company to satisfy Client's request.

15.3. Client's role and responsibilities in satisfying deadlines and deliverables. Client acknowledges its responsibility in providing pertinent material information to Company, as Company works to satisfy tax-related obligations (e.g., proper completion and submission of tax returns, etc.). For instance, for Company to properly complete tax returns (if applicable per the Agreement) in a timely manner, Company must receive all material information pertaining to Client's returns at least ten (10) prior to the original or extended tax return due date. Company will depend on Client and its representatives, management, or personnel to provide Company the information it needs to prepare complete and accurate tax documents (including, but not limited to tax returns).

15.4. Client availability and response time. Client acknowledges the importance of ongoing communication between Client and Company. Client agrees to timely respond to Company's requests for documentation and information needed for Company to perform Services and that Client personnel be made available to meet with Company as necessary. If Company does not obtain such cooperation from Client, the quality of Company's Services may suffer, and Company may feel constrained to terminate this Agreement. Client takes full responsibility for any unfinished work that results from Client's failure to respond to Company's request, untimely response to time-sensitive correspondence, or other requests made by Company.

16. Client responsibilities, representations, and warranties. Client makes the following representation, warranties, acknowledgements, and consents to Company:

16.1. Client is of sound mind, has the capacity and authority to enter into this Agreement, and has authority to bind the individual or entity identified as an essential party to this Agreement.;

16.2. Client, its representatives, and affiliated individuals or entities are engaged in lawful business and personal pursuits.;

16.3. Client, its owner(s), representatives, and affiliates are not now, nor will they be during the pendency of this engagement, intentionally engaged in any fraudulent activity, including, but not limited to, money laundering, unfair trade practices, Ponzi schemes, financial crimes, or any other dishonest or deceptive activities or schemes.;

16.4. Client, its owner(s), representatives, and affiliates are pursuing business interests and partnerships ethically and morally, such that Company will bear no responsibility for any issues whatsoever arising out of Client's omissions or misdealing with Client's business relationships (e.g., investors, business partners, etc.);;

16.5. Client warrants that payments made to Company for services are made with a currency that rightfully belongs to Client, has not been illicitly gained, or is not otherwise encumbered.;

16.6. Should Client's deceit, failure to fully disclose pertinent information to Company, or other willfully negligent or deceptive activities cause Company to be harmed in any way, Client—through its business or other applicable insurance coverage, company assets, or in Client's individual capacity—will indemnify and hold Company harmless for any harm or exposure whatsoever Company may endure.;

16.7. Client consents to Company's capture of photos, images, videos of Client or its representatives at events, business-related events, or in any other professional context. Client understands that Company may use all images, photos, videos, quotations, captions, reviews, or the like ("Materials") without any additional consent or compensation to Client. Client will not receive monetary compensation for Materials captured by Company. Client authorizes Company to distribute and reproduce Materials, which may include Client, Client's representatives, or Owners' image or likeness. Client agrees that Company may use Materials for commercial or non-commercial purposes. Client grants Company permission to upload Materials on social media or the internet, which includes but is not limited to Facebook, Twitter, Instagram, LinkedIn, the Company's website. Should Client provide

Company a review, Client authorizes Company to copy, transfer, and distribute Client's review in other mediums and publications.;

16.8. Client acknowledges and accepts that under the Agreement, Client has a duty to read the terms of this Agreement. Furthermore, the Client understands and accepts that Client is precluded from using lack of reading as a defense against all remedies contained herein.; and,

16.9. Client bears applicable obligation to report financial interest in account(s) outside of the United States. For example, if Client has a financial interest in, signature or other authority over, bank accounts securities, or other financial assets having an aggregate value exceeding \$10,000.00 USD in a foreign country, Client is required to report such information. Filing requirements apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporations and by the individual corporate officers with signature authority. If Client fails to disclose the required information to the U.S. Department of the Treasury, the failure to disclose may result in substantive civil and/or criminal penalties. Client acknowledges and confirms that Client will disclose any obligation of reporting Client may have to Company. Client acknowledges and confirms that it is aware of disclosure requirements and takes full responsibility for any undisclosed reporting. Client acknowledges that Company bears no responsibility for penalties imposed against Client for Client's failure to disclose foreign or other assets to Company. Company bears no responsibility to Client for tax exposure, penalties, or regulations imposed outside the scope of U.S. tax law.

17. Termination. Either Party may terminate this Agreement prior to the conclusion of the Term.

17.1. Termination by Company. The Company is committed to providing all Clients with a positive experience. By purchasing Services and entering into the Agreement, the Client agrees that the Company may, at its sole discretion, terminate this Agreement, and limit, suspend, or terminate the Client's participation in Services or Company-led programs without refund or forgiveness of monthly payments if the Client becomes disruptive to the Company or the Company's other clients, the Client fails to follow Company guidelines, is difficult to work with,, or upon violation of the terms of this Agreement as determined by the Company. The Client understands that in the event of such termination for any of the reasons outlined herein, Client will still be liable to pay the total contract amount owed Company.

17.2. Termination by Client. Client agrees to provide Company with at least thirty (30) day written Notice before terminating this Agreement. To properly conclude Services due to a termination request, such termination will take effect thirty (30) days after the notice is provided and Company will be compensated for the time spent to provide closing documentation to Client and for any Services performed prior to the termination request.

18. Disclaimers and disclosures.

18.1. No guarantees made to Client. Client acknowledges that Company has made no guarantees or warranties in the disposition or outcome of any services provided by Company to Client. Nor will Company ever make such promises or guarantees. Company cannot and does not guarantee any specific outcome or result to Client. Company's comments about the outcome of matters are expressions of opinion only.

18.2. Company bears no responsibility for audit, verification, financial statements, finding defalcations or irregularities. In connection with this Agreement and the provision of services, Client will need to provide pertinent material information to Company. Company may ask Client or its authorized representatives to clarify certain items, but COMPANY WILL NOT AUDIT or otherwise independently verify the data or information Client submits. It is Client's responsibility to provide Company with accurate, honest, verified data to work from in providing Services. Unless specifically agreed in writing, Company has not been engaged to, and will not, prepare financial statements for Client. Company's Services, unless expressly agreed to in writing, will not include procedures to find defalcations or other irregularities. Company will not hold Client's property in trust or otherwise accept fiduciary duties in the performance of Services. Client acknowledges and accepts that Company will only perform professional services as agreed upon to complete Services and bears no additional responsibility for audit,

independent verification, production of financial statements, finding defalcations or other irregularities, or attestation. Accordingly, Client should not rely upon Company or the Agreement with Company for the disclosure of errors, fraud, or other illegal acts.

18.3. Company bears no obligation for corresponding tax penalties or obligations assessed against Client. In connection with this Agreement and the provision of services, Client may properly receive and take tax-related directions and instructions from and perform as directed by Company. Client is aware and acknowledges that the law imposes penalties for many reasons, including when taxpayers underestimate their tax liability. Should Company encounter instances of unclear tax regulation, or a potential conflict in the interpretation or industry best practice, Company will outline reasonable courses of action and the risks and consequences of each. Company will ultimately adopt, on behalf of the Client, the alternative selected by Client or its authorized representatives. Company bears no obligation or responsibility to indemnify or reimburse Client for penalties or tax-related obligations imposed upon Client as a result of Company's advice and counsel.

18.4. Company bears no obligation for securities obligations. In connection with this Agreement and the provision of Services, Client may properly receive and take securities-related directions and instructions from and perform services as directed or requested by or discussed with, Client's and Client's officers, managers, agents or representatives. Company will not be advising Client on any securities matters, including securities state or federal securities laws. Client bears full responsibility for and should consult with and collaborate with a securities expert to understand Client's securities-related liabilities and responsibilities. No matter the context, Client alone bears full responsibility for the securities consequences resulting from Company's provision of services. Company will not advise Client on any federal or state securities matters. If the matter or services for which Company is being engaged involves the preparation of information and/or disclosure (including "risk factors") schedules, exhibits or documents regarding Client or Client's company (and/or, among other things, its business, affiliates, management, operations, contracts, intellectual property, plans, results of operations, financial condition and/or prospects), Client and Client's management personnel will solely be responsible for preparing and verifying, as to accuracy and completeness, all such schedules, exhibits and documents. Client agrees to indemnify and hold Company harmless for any securities-related liabilities Client may bear as a result of Company's provision of services on Client's behalf.

18.5. Company does not provide specialized advice, beyond limited accounting and tax advice. The Company is not and does not hold itself out to be an expert capable of advising or otherwise holding any of the following titles: employee, agent, lawyer, doctor, manager, therapist, public relations, business manager, registered dietician, registered nurse, broker, financial analyst, or psychotherapist. Company only provides tax and accounting advice in line with what would be expected of an accounting firm and in conformity with the limited scope and terms setup within this Agreement.

18.6. Company and Client do not intend to establish a joint business relationship through this Agreement. In connection with this Agreement, each party is an independent contractor and as such will not have any authority to bind or commit the other. Nothing herein shall be deemed or construed to create a joint venture, partnership, fiduciary, or agency relationship between the parties for any purpose. The Client understands that the Company has not promised, shall not be obligated to and will not: (1) procure or attempt to procure employment or business or sales for the Client; (2) perform any business management functions including but not limited to, investment consulting, or advice with regard thereto; (3) act as a therapist providing psychoanalysis, psychological counseling or behavioral therapy; (4) act as a public relations manager; (5) act as a publicist to procure any publicity, interviews, write-ups, features, television, print or digital media exposure for the Client; and/or (6) introduce the Client to the Company's full network of contacts, media partners or business partners. The Client understands that a relationship does not exist between the Parties after the conclusion of this Agreement. If the Parties continue their relationship, a separate agreement will be entered into.

18.7. Earning Disclaimer. Client understands that Company has made every effort to accurately represent the Services and their potential. The Client further understands that there is no guarantee that Client will earn or save money using the techniques and ideas supplied to Client through the Services or otherwise in the Company's materials. Examples in the materials are not to be interpreted as a promise or guarantee of earnings. Earning potential

is entirely dependent on the person or entity implementing the Company's products, ideas, and techniques. The Client also understands that materials provided directly to Client, accessible on the Company's website or digital platform may contain information that includes or is based upon forward-looking statements within the meaning of the Securities Litigation Reform Act of 1995. Forward-looking statements give the Company's expectations or forecasts of future events. The Client can identify these statements by the fact that they do not relate strictly to historical or current facts. They use words such as "anticipate," "estimate," "expect," "project," "intend," "plan," "believe," and other words and terms of similar meaning in connection with a description of potential earnings or financial performance. Any and all forward-looking statements in any of the Company's material are intended to express opinions of earnings potential. Many factors will be important in determining actual results and no guarantees are made that the Client will achieve results similar to the Company's or anyone else's, in fact no guarantees are made that the Client will achieve any results from the Company's ideas and techniques contained in its materials.

18.8. Privacy and disclosures for mutual or related parties. In the course of providing Services, Company may work with Clients who have multiple authorized representatives (e.g., a company with multiple owners, or a joint filing where both spouse are Company's client). If, for example, the tax returns prepared in connection with this Agreement are filed using the "married filed jointly status", both spouses are deemed clients of the Company under the Agreement and bound by the Agreement. All individuals associated with the Company as authorized representatives, spouse, or other approved familiar relationship, acknowledge that there is no expectation of privacy from the other concerning Company's Services. Company may share with associated individuals, without prior consent of the other, documents and other information concerning Services, including but not limited to tax advice, tax strategy, or preparation of tax returns. Client (and associated individuals) acknowledge that Company may construe instruction from any associated individuals as instruction on Client's joint behalf.

18.9. Privacy and digital security disclosure. In the course of providing Services, Company may receive nonpublic personal information about Client. Company will hold such information in strict confidence. Such information will not be intentionally disseminated to any person or entity outside Company without Client's consent, unless such disclosure is warranted to advance Client's interests justifiably or is required under applicable law, or in the event of unexpected or unpreventable dissemination of private Client documents as the result of a data breach. Company may store some or all of Client's files on a variety of digital platforms, including third-party cloud-based servers (which include, but are not limited to SmartVault, Drake Tax, Microsoft One Drive, etc.). Client may be provided access to a private and encrypted account within Company's online filesharing platform. Clients are instructed to use the filesharing platform to communicate, share documents, and reports that are needed and/or created by Company. The access Client is granted is private to Client but may be shared with anyone in Client's business that Client requires access for. Should Client already employ a filesharing service that Client prefers to be utilized during the course of this engagement, Client may invite or add Company to such service. Although Company makes a good faith effort to ensure hardware, servers, recordings, transcriptions, notes, and software are secure, there remains a risk that Client's confidential or private information may be disclosed though an unanticipated data breach. By signing this Agreement, Client consents to Company's use of such software, storage services, that meetings may be recorded, and consents to any associated risks. Company is aware of and in compliance with AICPA best practices and guidelines.

18.10. Third-party providers and security. Company may use third-party service providers in rendering services to Client or within Company's business operations generally. Company may share confidential information about Client with service providers. Company is committed to maintaining the confidentiality and security of Client information. Company maintains internal policies, procedures, and safeguards to protect the confidentiality of Client records. Client consents to Company's work with and subsequent disclosure of Client information to third-party providers as deemed necessary by Company and in Company's sole discretion. Company uses reasonable administrative, technical, and physical security measures to protect Client records and personal information, however, because of the constitution of the internet, internal rules for data protection and security measures may not be observed by other persons or institutions beyond the Company's control. Note, unencrypted data—even if send via email—can be read by third parties. Company has no technical influence to avoid security breaches and shall not be held liable for same.

19. Independent contractor relationship. Company is an independent contractor with regard to Client's business, venture, or other income earning opportunity developed while working with Company. Nothing herein will be construed to make Company a partner or joint venturer or to make Company liable for the obligations, acts or activities of Client or Client's businesses or ventures. Company has the sole right to control and direct the means, places, manner, and method by which it will perform its obligations hereunder. Company also has the right to perform such obligations at any place or location and at such times as Company may reasonably determine. Neither Company nor Company's employees or contract personnel are, or shall be deemed, employees of Client's or Client's affiliated entities. As an independent contractor, Client agree that Company has the right to perform services for others (third parties) during the term of the Agreement and is not required to devote full-time to the performance of its obligations hereunder; and Company has the right to hire qualified contractors and/or to use qualified employees of its own to perform its obligations hereunder.

20. No legal or professional advice. Client understands and acknowledges that nothing said in the events or Services by Company or others with whom Client may interact should be considered by me to be individualized legal, financial, investment, tax, insurance, medical or any other kind of professional advice. Client understands and agrees that Company is not a law firm, healthcare provider, or any otherwise certified/licensed service provider that has specialized or fiduciary duties. Client understands that Company makes no representations, promises, assurances or warranties as to the results client may achieve by implementing any advice, information, tools or techniques Client learns while participating in the Service or events (or any other learning experience provided by Company.) Client will exercise their own good judgment and seek independent professional legal, financial, investment, and insurance advice before relying or acting upon any information from Services, at event, or in materials provided by the Company to Client.

21. Technical support. Company shall make a good faith effort to answer questions by email to Company during normal business hours regarding Services. No representation is made as to time to reply to such questions.

22. Mutual non-disclosure and non-disparagement. The Company and the Client understand and agree that they have a mutual non-disclosure agreement where neither party will make public any confidential or private information. Client also agrees that neither Company nor User will make or induce others to make any negative, critical, or adverse remarks, whether written or oral, concerning one another, or any of Company's affiliated entities, officers, directors, employees, other members of Company, its publications, products, or services (hereafter "Disparaging Remarks"), except if testifying truthfully under oath pursuant to a lawful court order or subpoena.

23. No transfer of Company's proprietary Intellectual Property. Client understands and agrees that Company does not, directly or by implication, by estoppel or otherwise, grant Client any rights or licenses in any of Company's intellectual or tangible property. Company shall retain title to and all rights in the all of Company's content and related services (each and collectively "IP"), including without limitation all intellectual property, know how, show-how or rights therein, including, without limitation any patent, copyright, trade secret, derivative, trademark and other proprietary rights, within the IP. Client agrees that they are granted only the non-exclusive right to download and use the IP for their own internal business purposes and that they are not authorized to resell, sublicense, or use any such resources for any commercial use or purpose, to, include, but, not limited to, using or disclosing IP at any time to compete with Company, or to otherwise assist any third party to compete with Company.

24. Confidentiality and proprietary materials. Client shall maintain in confidence (1) the subject matter of this Agreement, (2) the details of the Services carried out hereunder, and (3) any confidential strategy advice provided by Company or its representatives, which was acquired by Client from Company as a result of the Services carried out pursuant to this Agreement, and (4) Client shall not, without Company's prior written authorization, directly or indirectly use, publish, or disclose to others any information, data, computer software, designs, results, or opinions resulting from the Services carried out pursuant to this Agreement. Client shall inform its employees and agents of the confidentiality requirements under this Agreement and shall require them to become bound to the confidentiality requirements and abide by all requirements of this Agreement. Each of the Parties acknowledges and agrees that all non-public documents and information that each may provide to the other hereunder, in written, electronic, or voice form/format, including, without limitation all commercially sensitive non-public information such as techniques, drawings, inventions, know-how, show-how, software, information relating to current, future and/or proposed products and services (including the pricing of Programs and other goods and services offered by Company), financial information, customer and/or member lists, marketing methods, financial and accounting information, compensation methods and structures, business practices, strategies, processes, policies and

procedures, forms, checklists, templates, tools, pricing and costs (collectively, the “Confidential Information”) constitute the valuable trade secrets of the disclosing Party, disclosure of which to unauthorized third parties will cause damage to the disclosing party and its business. Confidential Information does not, however, include any information: (i) that can be seen by the public on a disclosing Party’s public facing website, (ii) that at the time of disclosure is within the public domain, (iii) that becomes a part of the public domain after disclosure through no fault, act or failure to act, error, effort or breach of this Agreement by a receiving Party, (iv) is discovered by a receiving Party independently of any disclosure by the disclosing Party, or (v) is obtained from a third party who has a legal right to possess and lawfully disclose such information. Each Party agrees to keep the disclosing Party’s Confidential Information in confidence and shall not, at any time during or after the termination of this Agreement, disclose or otherwise make available to anyone, either directly or indirectly, all or any part of the Confidential Information or use the Confidential Information of the disclosing Party for any purpose other than to exercise its rights or fulfill its obligations under this Agreement. These limitations on disclosure of a disclosing Party’s Confidential Information shall not apply, however, to any Confidential Information that a receiving Party is required by order, statute or regulation, of any government authority to be disclosed to any federal or state agency, court or other body to disclose. This Section survives termination of this Agreement for any reason. Confidential Information does not include the mere existence of a business relationship between me and Company for Company’s publicity or marketing purposes. Company may disclose for publicity promotional and marketing purposes Company’s relationship with Client and for this purpose is granted a worldwide, perpetual, non-exclusive, royalty free, fully paid-up license to use my name and business logo. Publicity of this nature, including client references and case studies, is valuable to Company, which value is also reflected in the price of Services, events, and other offerings available to Client.

25. Client bears responsibility for breaking Attorney-Client Privilege by including Company in otherwise protected correspondence. Company is not a law firm and this is not legal advice. Company puts Client on notice, generally, that information between Client and their authorized attorney or law firm may be protected from disclosure by attorney-client privilege (“Privilege”) and the Privilege protection may not extend beyond Client’s legal counsel to Company. Should Client share Privileged or confidential information with third-parties, including Company, Client may lose the benefit of the Privilege. Client should seek the independent advice of a trusted legal advisor to avoid harming the Client’s legal rights by, for example, copying third parties on emails between legal counsel and Client or any other inclusion of third-party on Privileged communications. Should Client inject third parties, including Company, into its communications with legal counsel, Client will bear the risk of its actions and waives any right to seek relief against Company for breach of Privilege protections or other associated implications flowing from Client’s actions. Also, to the extent Client gives their attorney or legal counsel permission or otherwise requests that legal counsel inject third-parties, including Company, into communications that would otherwise be Privileged, Client bears all associated risks and waives any right to seek relief against Company as a result of loss of the privilege that may result as a result of satisfying Client’s request. Company will do all it can to protect Client documents and information within the bounds of the law and industry best practice. However, Client is placed on notice that Company may be under an independent duty to reveal Client information in certain circumstances, including but not limited to the following: (a) the commission of illegal or fraudulent acts that are committed in the course of this engagement, (b) the intent to commit a crime, (c) if directed to do so by a court of law or governing body, (d) Company is required to disclose Client information by law or court order, or (e) where Client and Company’s interest are adverse and Company must reveal information to ensure and prioritize Company’s interests. Company may, but is under no obligation, to secure permission from Client or its representatives to disclose Client records, confidential or personal information, if Client is required or otherwise directed to do so by a court or government agency. This provision in no way obviates or creates a foothold for the modification of the language of a valid Kovel Agreement, limited in scope and validly entered into by Company.

26. Records and Company retention of ownership interest in work product. Company will return Client’s original records at the end of the Term. Client bears responsibility for secure storage of records, along with all supporting documents, cancelled checks, etc., as these items may later be necessary to prove accuracy and completeness of tax submissions (e.g., tax returns, etc.). Company will retain copied of the records and Company’s work papers for the engagement for seven (7) years, after which these documents may be destroyed at Company’s sole discretion. Upon conclusion of this Agreement, Company retains ownership of the working papers produced by Company in connection with performance of services under this Agreement.

27. Non-solicitation. Client understands and agrees that Company invests substantial training and knowledge of Company’s proprietary Intellectual Property in the employees, contractors and staff of Company (“Personnel”). It may Company’s

practice to require Personnel to agree to non-compete and non-solicit clauses in their agreements with Company. Therefore, (a) during this Agreement, including, without limitation, any extensions, renewals and/or continuations thereof, and (b) for a period of two (2) years thereafter ((a) and/or (b) being the "Restricted Period"), Client agrees that neither Client, nor any other person or entity over which Client exercise direct or indirect control, in full or in part (hereafter "Related Person"), shall (a) directly or indirectly solicit for employment or actually hire, any Personnel, who has been a member-facing or member training employee or CEO, COO and/or CFO at any time during the Restricted Period; and/or (b) compete with, or assist/advise another to compete with, Company in the United States and/or Canada for by providing ongoing consulting, and/or advisory services which may be reasonably confused with or substituted for Company's services and which will lead to, or has resulted in, the direct or collateral use and/or disclosure of Company's Confidential Information and/or Intellectual Property. The covenants set forth in this Section are severable and separate, and the unenforceability of any specific covenant shall not affect the provisions of any other covenant. Moreover, in the event any court of competent jurisdiction shall determine that the scope, time or territorial restrictions above are unreasonable, then it is the intention of the Parties that such restrictions be enforced to the fullest extent which the court deems reasonable, and the Agreement shall thereby be reformed.

28. Non-competition. During the Term of the Agreement, Client will not, directly or indirectly, on Client's behalf or on behalf of or in conjunction with any person, business, firm, company, or other entity, set up, join, become employed by, be engaged in, or provide any advice or services to, any enterprise (including, without limitation, any corporation, partnership, proprietorship, or other venture) which competes with Company. For a period of two (2) years following the termination the Agreement, Client will not, directly or indirectly, on Referring Party's own behalf or on behalf of or in conjunction with any person, business, firm, company, or other entity, set up, join, become employed by, be engaged in, or provide any advice or services to, any enterprise (including, without limitation, any corporation, partnership, proprietorship, or other venture) within the United States or Canada where the competitive business engages in the same business, providing similar service, or provides or is developing a platform similar to Company's services.

29. Indemnification and adverse actions. Client agrees to indemnify, defend and hold harmless, Company and Company's employees, stockholders, attorneys, officers, directors, agents and representatives, from any and all liabilities, claims, demands, damages, injuries, and actions, including court costs and attorney fees, which Company may incur, suffer, become liable for, or which may be asserted or claimed against Company as a result of any willful misconduct, negligent acts, deceptive practices, misrepresentations, fraudulent acts, intentional omissions or criminal activity of Client or any of Client's employees, agents or representatives. Client agrees to indemnify, defend and hold harmless Company and Company's employees, stockholders, attorneys, officers, directors, agents and representatives, from and against any and all liabilities, claims, demands, damages, injuries, and actions, including court costs and attorney fees, arising out of Client's failure to meet its contractual obligations to Company. Client hereby agrees to release, indemnify, defend and hold harmless Company, its owners, members, directors, officers, past and present employees, agents, affiliated companies, assigns, and successors (the "Released Parties") from any claims, losses and injuries, whether physical, emotional, financial, or otherwise (i) that Client may sustain during the provision of Services, at Company events, or in any of the Company sponsored programs in which Client participates, or as a result of attending said events or programs, and/or (ii) that may be asserted by third-parties against Company arising out of my acts or omissions at an event or as a member of Company or arising out of my following Company's advice or using Company's materials, whether caused in whole or in part by the Released Parties, and even if such injuries result from the negligence of the Released Parties, to the full extent permitted by law. In connection herewith, Company agrees to promptly notify me in writing of any indemnified claim. Company may but is not obligated to participate in any such indemnified claim through counsel of its choice at its own expense. Client's obligation to defend, indemnify and hold harmless Company shall survive the expiration or termination of this Agreement for any reason. No settlement of an indemnified claim may be finalized nor any consent to the entry of a judgment against Company without Company's prior written consent. If the Client, its representative, or affiliates are: (i) served with a lawsuit relating to the delivery, advertising, and/or promotion of services; or (ii) the subject of a federal, state, or local investigation or enforcement action, to include, material tax delinquencies, tax fraud and/or tax evasion; and/or (3) the subject of a criminal investigation, the Client must notify Company in writing of the event within five business days of the Client being served with a lawsuit or a notice of investigation, enforcement action, or a subpoena delivered by a regulatory association, government entity, or regulatory body.

30. Insurance. Client agrees that at all times during the term of this Agreement, Client shall obtain and maintain such insurance coverages as are customarily held by like individuals or businesses in a similar line of work, including automobile

insurance, comprehensive or commercial general liability insurance, and professional liability (malpractice) insurance coverage, for risks including bodily injury, personal injury, property damage, malpractice and contractual liability. Client agrees to provide Company with evidence of such insurance upon reasonable request.

31. Notices. Company may give notice to Client by means of, either, in Company's discretion: (i) a general notice in my account information, (deemed given upon posting); or (ii) by electronic mail to my e-mail address on record with Company, (deemed given upon electronic delivery); or (iii) by written communication sent by first class mail or pre-paid post to my address on record with Company (deemed given upon the expiration of seventy-two (72) hours after mailing if sent by first class mail or pre-paid post). Client shall give notice to Company by email to admin@DKS-tax.com. Notices will not be effective unless sent in accordance with the above requirements. Please note that all notices must be in writing.

32. Dispute resolution. In the event of any dispute between Company and Referring Party arising from this Agreement or otherwise, the parties agree first to make a good faith effort to resolve the dispute through in-person negotiation at a mutually agreeable venue. The parties agree to make a good faith effort to schedule an in-person negotiation to take place within 14 business days of either party's written request for negotiation served upon the other party in writing. If the parties' efforts to resolve the dispute fails and the parties proceed to litigation, the prevailing party will be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, expert witness fees, paralegal charges and other charges.

33. Jurisdiction and forum selection. All parties agree to be bound by U.S. law and to be held accountable in the US judicial system, which includes US courts or forums for alternative dispute resolution. This Agreement shall be governed by, enforced, and interpreted according to the laws of the state of Florida. The Parties further agree that this provision shall survive the termination of this Agreement and that no action, regardless of form, arising hereunder, may be instituted by either party more than two (2) years from the date of the last payment to Company or the date that the last payment was due, whichever date is later. This Agreement will be interpreted and construed by the laws of the State of Florida without regard to its principles on conflicts of laws. The parties agree that any disputes, controversies, or claims between Company and Referring Party related to or arising out of this Agreement will be submitted to the appropriate court situated in the state courts of Florida, in the U.S. District Court for Florida, or submitted to a mutually agreed-upon alternative dispute resolution service provider.

34. Limitation of Remedies and Liability. Company shall not be liable to Client, or any party claiming through Client, punitive or consequential damages or expenses of any type.

35. Attorneys' Fees. If either party employs an attorney to enforce any of the provisions of this Agreement, the non-prevailing party agrees to pay the reasonable attorneys' fees and disbursements, at trial and on appeal, of the prevailing party.

36. Injunctive Relief. Each Party acknowledges that they would be irreparably harmed and would have no adequate remedy at law in the event of a breach of confidentiality. Accordingly, in addition to any other remedy available at law or in equity, both parties consent to the entry of a temporary restraining order, injunction or other similar order or action of any judicial authority, without the necessity of posting a bond, to enforce the provisions regarding confidentiality.

37. Binding Effect. This Agreement is binding upon, will inure to the benefit of, and will be enforceable by and against all the parties and their respective heirs, legal representatives, successors, and permitted assigns.

38. Remedies Cumulative. Except as otherwise expressly provided herein, all rights, powers and privileges conferred hereunder upon any party are cumulative and not restrictive of those given by law. No remedy herein conferred is exclusive of any other available remedy, but each and every such remedy is cumulative and is in addition to every other remedy given by agreement or now or hereafter existing at law, in equity or by statute.

39. Further Assurances. Each of the parties agrees to execute, deliver, acknowledge, or supply further documents, instruments and assurances as are reasonably necessary or appropriate to carry out the full intent and purposes of this Agreement.

40. Entire Agreement. This Agreement contains the entire agreement of the parties. No other agreement, statement, oral or written communication (emails, phone calls, etc.), or promises made on or before the effective date of this Agreement will be binding on the Parties. Unless otherwise specifically agreed or amended hereto, this Agreement replaces any previous agreements between us in relation to or in contemplation of the engagement and professional relationship between the Parties and shall apply to any future engagements Company may carry out on Client's behalf.

41. Modification. This Agreement, as well as any documents incorporated by reference herein, contains all terms and conditions relating to this matter. Amendment or modification of this Agreement must be in writing. This Agreement is binding upon and will inure to the benefits of both Company and Referring Party's respective successors, representatives, and assigns.

42. Construction. The headings used herein are for convenience only, do not constitute a part of this Agreement, and shall not be deemed to limit or affect any of the provisions herein. The use of any gender herein shall be deemed to include the other gender and the neuter, as required by the context. Whenever used herein, any pronoun or defined term will be deemed to include both the singular and plural, as the context requires. This Agreement will not be construed against or interpreted to the disadvantage of any party by reason of such party having structured, initially prepared or drafted this Agreement or any agreements, instruments or other documents executed in connection herewith. Each of the parties acknowledges that it has had access to legal counsel in connection with the negotiation, documentation and execution of this Agreement and any agreements, instruments or other documents executed in connection herewith.

43. Waiver. Failure of Company to insist on strict compliance with any of the terms, covenants, and conditions of this Agreement will not be deemed a waiver by Company of such terms, covenants, and conditions, or of any similar right or power hereunder.

44. Counterparts. This Agreement may be executed in one or more counterparts, each of which will be deemed an original, but all of which together will constitute the same instrument. The parties agree that signatures transmitted electronically, whether sent via facsimile or emailed as attached files (*e.g.*, PDF), will be acceptable to bind the parties and will not in any way affect this Agreement's validity.

45. Severability. If any provision or part of any provision of this Agreement is held in whole or in part to be unenforceable, invalid, or illegal, for any reason, such portion shall be considered severed from the Agreement and this Agreement and its provisions shall otherwise continue in full force and effect and be otherwise unaffected.

46. Bankruptcy. This Agreement shall be terminated immediately in the event of the filing of bankruptcy by a party, the insolvency of a party, or the appointment of a receiver of a party. Should the Agreement be terminated in the event of the filing of bankruptcy by a party, the insolvency of a party, or the appointment of a receiver of a part, the Parties shall retain all rights at law and equity to pursue recovery for any amounts they claimed are owed or for damages. Should the Agreement be terminated in the event of the filing of bankruptcy by a party, the insolvency of a party, or the appointment of a receiver of a part, the Parties shall retain, all rights and obligations with respect to confidentiality, intellectual property, proprietary rights, and payment obligations survive the expiration or any earlier termination of this Agreement.

47. Survival. All applicable terms of the Agreement are to be performed and continue beyond the expiration or prior termination hereof, shall survive the expiration or termination of this Agreement.

48. Force Majeure. Company will not be liable for delay or failure in performance resulting from acts beyond the control of Company, including, but not limited to, power failures, hurricanes or inclement weather, traffic, banking delays, governmental shutdowns, pandemics, or other unexpected acts of nature. Company's performance in such circumstances will be suspended for the period of delay. Where it is reasonably foreseeable that the delay will be indefinite, then the terms which cannot be performed will be deemed invalid and severed from the balance of the Agreement. Company will be excused from performing the severed terms based on frustration. Company bears no responsibility for suspension, severance, or other delay of material provisions to this Agreement, which result from the types of unexpected acts detailed herein.

49. No Third-Party Beneficiaries. This Agreement is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein expressed or implied shall give or be construed to give to any person, other than the parties hereto and such successors and permitted assigns, any legal or equitable rights hereunder.