

Client Portal Agreement

This Client Portal Agreement ("Agreement") is made by and between Eder, Casella & Co. ("Firm") and the registered user effective on the date the site registration is completed with the following terms and conditions:

Purpose

The Firm provides a voluntary Client Portal (secure internet site) through Thomson Reuters to permit easy and secure electronic transfer of documents between Client and the Firm as well as ongoing Client access to certain documents (may include confidential documents) created or maintained by the Firm. The Firm has sole discretion to decide which types of documents can be uploaded or viewed on the Client Portal.

Acceptance of Terms of Use

The Firm's client portal is offered to you conditioned upon your acceptance of the terms, conditions, and notices contained herein. By using the portal you agree to these terms and conditions. The Firm may modify, suspend, discontinue or restrict the use of any portion of the Firm's Client Portal, including the availability of any portion of the content at any time, without notice or liability.

Description of Service

The Firm Client Portal provides authorized clients with access to information displayed on the portal for deliveries of documents and communications for their account only. The information, documents, and communications on the portal are provided as a convenient resource to clients and may be used for informational purposes only. The information contained on this site should NOT be used as a substitute for consultation with professional accounting, tax, legal, or other competent advisors.

The Client Portal provides the ability for two way communication between you and the Firm and serves exclusively as a secure environment to transmit documents back and forth. Deliverables and other documents being transmitted from the firm to you will only remain available on the site for 2 weeks, at which time they will be automatically deleted. Documents being transmitted from you to the Firm will remain available on the site until the applicable engagement or project is completed, at which time they will be removed.

Service Availability

The Firm will use its best efforts to provide 24 hour daily availability of the Client Portal. However, the Firm makes no representation or warranty that 24 hour service will be available. Client agrees and acknowledges that the Client Portal will, at times, be unavailable due to regularly scheduled maintenance, service upgrades, or other mechanical or electronic failures. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer on-line systems, servers or providers, computer equipment, software, failure of any e-mail to be received by the Firm on account of technical problems or traffic congestion on the Internet or at any website, or any combination thereof, including any injury or damage to your computer or peripherals related to downloading any materials in from the Client Portal.

User Password and Security

Using the portal and its related services requires the use of a user name and password. The confidentiality of the user name, password and account itself are the responsibility of the user. Any activities that occur under users' accounts are their responsibility. You agree to notify the Firm immediately of any unauthorized use of accounts or any other breach of security. The use of another person's username and password is expressly prohibited.

You acknowledge that the use of username and password is an adequate form of security. You are solely responsible for (1) authorizing, monitoring, controlling access to and maintaining strict confidentiality of your user name and password, (2) not allowing another person to use your username or password, (3) any changes or damage that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password, and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise.

The Firm is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal.

The Firm will use its best efforts to make the Client Portal secure from unauthorized access. The Client Portal will require industry standard 128bit encryption on all communications between your device and the Client Portal server. The Client Portal server operating system and applications software will be updated and virus-scanned regularly. However, you recognize that no completely secure system for electronic data transfer has yet been devised. THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY

OF THE CLIENT PORTAL AND SHALL NEVER BE LIABLE FOR ANY CLAIMED ACTUAL OR CONSEQUENTIAL DAMAGES ARISING FROM ANY BREACH OR ALLEGED BREACH OF SECURITY OF THE CLIENT PORTAL.

Termination of Logon Account

You agree to notify the Firm immediately when your account is to be terminated. The Firm will make every effort to terminate access immediately. However, you cannot be assured that access has been terminated until you receive confirmation of the termination from the Firm.

Accuracy of Content and Liability Disclaimer

To the maximum extent permitted by applicable law, all such information, software, documents, and communications are provided "as is" without warranty or condition of any kind. The firm and its suppliers hereby disclaim all warranties and conditions with regard to such information, software, documents, and communications, including without limitation, all implied warranties or conditions of merchantability, fitness for a particular purpose, title, and non-infringement.

To the maximum extent permitted by applicable law, in no event shall the firm, or its suppliers, be liable for any direct, indirect, punitive, incidental, special, consequential damages, or any other damages whatsoever, including without limitation, damages for loss of use, data, or profits, arising out of or in any way connected with your use or the performance of the portal, with the delay or inability to use the portal or related services, whether based in contract, tort, negligence, strict liability, or otherwise, even if the firm or its suppliers has been advised of the possibility of damages. Certain states do not permit these types of limitations, so the above limitations may not apply to you.

Given the changing nature of federal and state laws and the inherent hazards of electronic communication, there may be delays, omissions, or inaccuracies in information contained in this site. As such, no information on this or related sites should be used as a substitute for consultation with professional accounting, tax, legal, or other competent advisors.

If you are dissatisfied with any portion of the portal, information, documents, or communications on the portal, or with any of these terms and conditions of use, your sole and exclusive remedy is to cease using the portal and the information, documents, or communications you obtained from the portal.

Icons, Logos, and Other Proprietary Material

The trademarks, logos, and service marks (collectively the "Trademarks") displayed on the portal are registered and common law trademarks of this firm. Nothing contained on the portal should be construed as granting, by implication, or otherwise, any license or right to use any of the Trademarks displayed on the portal without the written permission of the Firm. Your use of any of the Trademarks displayed on the portal or displayed on any content on the portal is strictly prohibited.

You should assume that everything you see or read on the portal is copyrighted and is a trade secret and may not be used except as provided in these terms and conditions of use or in the text on the portal without the written permission of the Firm or its suppliers.

Changes to Terms and Conditions of Use

The Firm reserves the right to modify the terms, conditions, and notices under which the portal is offered. Your continued use of the Firm's Client Portal after the posting of any amended terms and conditions shall constitute your agreement to be bound by any such changes.

Confidentiality, Information Protection, and Protection of Data

Notwithstanding any existing legal or contractual obligations regarding confidentiality between you and the Firm, you undertake to treat all knowledge relating to business secrets, which come into your possession, as confidential. You shall assure that any protected data, which comes into your possession through the use of the portal, is not transmitted to any unauthorized person. In partial consideration of the opportunity to access the resources of the portal concerning your account, you agree to maintain the strict confidentiality of access of the portal and its data to you and your authorized employees and to indemnify and hold harmless the Firm and its officers, shareholders, and employees and their heirs, successors, and assigns from and against any and all claims, actions, demands, losses, damages, judgments, costs, and expenses, including without limitation, reasonable attorneys' fees and liabilities of every kind that may arise from your or your employees' use of the portal or because of violation of these terms and conditions of use.

No Unlawful or Prohibited Use

You are prohibited from using the portal to damage, disable, or overburden the Firm's servers or network or impair the portal or interfere with any other party's use of the portal. Hacking, password mining, or any other means to gain unauthorized access to the portal, portal accounts, computers, or network is prohibited. Posting or transmitting any unlawful, threatening, libelous, defamatory, obscene, scandalous, inflammatory, pornographic, or profane material or any material that could constitute or encourage conduct that would be considered a criminal offense, give rise to civil liability, or otherwise violate any law is also prohibited. The Firm will fully cooperate with any law

enforcement authorities or court order requesting or directing this firm to disclose the identity of anyone posting any such information and materials. The Firm is an equal opportunity employer and values the diversity of its people.

Miscellaneous

This is the entire agreement between the Firm and you regarding its subject matter. This Agreement does not modify or affect any existing or future engagement letter or agreement between the Firm and you.

Term and Termination

This Agreement and the services contemplated by it may be terminated by either the Firm or Client with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm's Client Portal without notice or liability.

Acceptance

By completing the site registration, you hereby acknowledge that you have read the Terms and Conditions portion of this document and that you agree to these terms and conditions. This Agreement does not modify or affect any existing or future engagement letter or agreement between you and the Firm.