

CCH ACCOUNTANTS' SUITE LICENSE AGREEMENT

The following End User License Agreement ("EULA") terms and conditions shall apply to the individual services as stated below and supplement the terms and conditions of the CCH ProSystem fx® Master Agreement which is incorporated by reference into this EULA. In the event of a conflict between the CCH ProSystem fx® Master Agreement and the terms and conditions of the EULA herein, the CCH ProSystem fx Master Agreement will control.

This legal document is an agreement between you, the end user, and Wolters Kluwer Canada Limited ("Wolters Kluwer"). YOU ACKNOWLEDGE YOU HAVE READ, UNDERSTAND, AND ARE AGREEING TO BECOME BOUND BY THE TERMS OF THIS AGREEMENT, WHICH INCLUDES THE SOFTWARE LICENSE, LIMITED WARRANTY AND EXCLUSION OF LIABILITY.

The Software licensed under this EULA consists of the computer program and accompanying documentation, which together are referred as applicable, the **CCH ProSystem Practice Management, CCH Engagement, CCH Engagement Templates, CCH Scan, and CCH ProSystem fx PDFlyer** (the "Software"). Wolters Kluwer grants you a non-exclusive license to use the Software provided you agree to the following:

1. License Grant

Except as otherwise stated in this section herein all terms and conditions shall apply to all Software

- a. CCH Engagement and CCH ProSystem Practice Management. As it pertains to the Software headlined in this Section 1(a) Wolters Kluwer grants you as an individual, a personal, non-exclusive license to install the Software on an unlimited number of computers providing that you are the only individual using the software product. (For example, you can install the Software on a desktop computer at your place of business, on a notebook computer that you take with you when traveling, and on a computer in your home. However, only you may use the Software installed on each of these three computers). You may not grant others the right to use your license. If you are an entity, Wolters Kluwer grants you the right to designate one individual within the organization to have the right to use the Software in the manner described above. We recognize that there are certain circumstances in which it would make sense to install the Software on a computer and permit multiple individuals to use it (e.g., install the Software on a computer in a training facility and permit multiple individuals to use the Software over time). Using the Software in this manner is in violation of this license agreement. If you wish to use the software in this manner, please contact Wolters Kluwer to discuss. Depending on the circumstances, we will provide you with a rider permitting this alternative use.
- b. CCH ProSystem fx PDFlyer and CCH Scan. As it pertains to the Software headlined in this Section 1(b) Wolters Kluwer grants you as an individual, a personal, nonexclusive license to install the Software on a single computer. You may not grant others the right to use your license. If you are an entity, Wolters Kluwer grants you the right to designate one individual within the organization to have the right to use the Software in the manner described herein.
- c. Electronic Documents. Solely with respect to the electronic documents included with the Software (e.g., the electronic version of the user guide), you may make an unlimited number of copies (either in hard copy or electronic form), provided that such copies shall be used only for internal purposes and are not republished or distributed to any third party.

2. Copyright

Wolters Kluwer holds exclusive ownership of the Software and all intellectual property rights embodied therein, including copyrights and valuable trade secrets incorporated in the Software's design and coding methodology. The Software is protected by United States copyright laws and international treaty provisions. This EULA provides you with only a limited use license and does not grant you any intellectual property rights in the Software.

3. Reverse Engineering

You agree that you will not attempt to: (i) modify or translate the Software; (ii) decompile, or disassemble the Software, (iii) create derivative works based on the Software; (iv) merge the Software with another product; (v) copy the Software; (vi) or remove or obscure any proprietary rights, notices, or labels on the Software.

4. Limited Warranty; Limitation of Liability

If you purchased the product, Wolters Kluwer warrants to you that the Software shall operate in substantial conformance with the then-current documentation under normal use for a period of thirty (30) days from the purchase date; otherwise, IF YOU RECEIVED THE PRODUCT FREE OF CHARGE FOR THE PURPOSE OF EVALUATING IT, WOLTERS KLUWER DOES NOT

PROVIDE YOU WITH A WARRANTY OF ANY KIND, AND YOU ACCEPT THE PRODUCT "AS IS." The entire and exclusive liability and remedy for breach of this Limited Warranty shall be, at Wolters Kluwer's option, either (i) return of the purchase price of the Software, if the product was purchased, or (ii) replacement of defective Software and/or documentation provided the Software and/or documentation is returned to Wolters Kluwer with proof of purchase. WOLTERS KLUWER AND ITS SUPPLIERS SPECIFICALLY DISCLAIM THE IMPLIED WARRANTIES OF TITLE, NON-INFRINGEMENT, MERCHANTABILITY, AND FITNESS FOR A PARTICULAR PURPOSE. THERE IS NO WARRANTY OR GUARANTEE THAT THE OPERATION OF THE SOFTWARE WILL BE UNINTERRUPTED, ERROR-FREE, OR VIRUS-FREE, OR THAT THE SOFTWARE WILL MEET ANY PARTICULAR CRITERIA OF PERFORMANCE OR QUALITY EXCEPT AS EXPRESSLY PROVIDED IN THE LIMITED WARRANTY. No action for the above Limited Warranty may be commenced after one (1) year following the expiration date of the warranty. If implied warranties may not be disclaimed under applicable law, then ANY IMPLIED WARRANTIES ARE LIMITED IN DURATION TO THIRTY (30) DAYS FROM THE PURCHASE DATE. INDEPENDENT OF THE FOREGOING PROVISIONS, IN NO EVENT AND UNDER NO LEGAL THEORY, INCLUDING WITHOUT LIMITATION, TORT, CONTRACT, OR STRICT PRODUCTS LIABILITY, SHALL WOLTERS KLUWER OR ANY OF ITS SUPPLIERS BE LIABLE TO YOU OR ANY OTHER PERSON FOR ANY INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES OF ANY KIND, INCLUDING WITHOUT LIMITATION, DAMAGES FOR LOSS OF GOODWILL, BUSINESS PROFITS, BUSINESS INTERRUPTION, LOSS OF BUSINESS INFORMATION, COMPUTER MALFUNCTION, OR ANY OTHER KIND OF COMMERCIAL DAMAGE EVEN IF WOLTERS KLUWER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL WOLTERS KLUWER'S LIABILITY FOR ACTUAL DAMAGES FOR ANY CAUSE WHATSOEVER, AND REGARDLESS OF THE FORM OF ACTION, EXCEED THE TOTAL FEES IN THE ORDER FORM GIVING RISE TO THE CLAIM PAID HEREUNDER BY CUSTOMER FOR THE SOFTWARE OR SERVICES IN THE TWELVE-MONTH PERIOD PRECEDING THE DATE SUCH CLAIM OR CAUSE OF ACTION FIRST AROSE

At your request, you acknowledge that Wolters Kluwer and/or an independent authorized service provider, may remotely access those computers and/or systems on which you have installed the Software for the purpose of providing technical support and/or training to you. In connection with providing such support and/or services remotely, you acknowledge and agree that you may have to download and/or install software on your computer and/or systems to permit and facilitate the provision of such services remotely. Notwithstanding any other provision of this Software, you acknowledge and agree that in no event will Wolters Kluwer, its affiliates, independent authorized service providers, suppliers, or licensors have any liability with respect to any damages, whether direct, indirect, special, incidental, economic, cover or consequential, including, without limitation, damage to your computers and/or systems, arising out of any action or inaction taken by Wolters Kluwer or its affiliates in connection with Wolters Kluwer or its affiliates remotely accessing your computers and/or systems to provide technical support and/or training to you, or in connection with the download and/or installation of any software to facilitate the technical support and/or training services, even if advised of the possibility of such damages.

5. Language

It is the Parties' desire and agreement that this EULA and all schedules and associated documentation be drafted in English. Les Parties conviennent que la présente convention et tous les documents s'y rattachant soient rédigés en anglais.

CCH Engagement Templates - CPA Canada Disclaimer

The following terms and conditions, unless explicitly stated otherwise, apply exclusively to the working paper software:

- a) The templates may only be used to gather, select and prepare data for processing by a working paper software. A template may not be distributed to a third party as a standalone work.
- b) Each user acknowledges that i) the specific content of the working paper software and/or the templates may not meet all current standards mandated by accounting or other regulatory bodies. It is the user's responsibility to ensure that appropriate disclosures are made and applicable standards are met; (ii) any sample presentation, documents, letters and disclosure presented by the working paper software or documentation are not designed to be descriptive or complete; (iii) neither the working paper software nor documentation are a substitute for materials, methods or processes required by applicable law or practice guidelines or as an alternative to the user's judgment; and (iv) benchmark data may have error or omissions and is provided "as is" with no guarantee of completeness, accuracy and timeliness and it is the user's responsibility to ensure the accuracy of the result or results obtained from use of this information.

Wolters Kluwer has included the Professional Engagement Guide ("PEG") Forms in CCH Engagement. This information is not intended to be a substitute for legal and other professional advice. While every effort is made to ensure that the PEG Forms and other information included in CCH Engagement are current and accurate, neither Wolters Kluwer or any other person involved in the making of CCH Engagement accepts any liability, tortious or otherwise, with respect to the information contained herein.

CCH Site Builder Terms of Service

The individual or entity listed on the applicable order form (hereinafter "Customer") desires to publish, advertise and store certain business information on the World Wide Web utilizing the services of Wolters Kluwer Canada Limited (or its successor) (hereinafter "Site Builder" or "Wolters Kluwer"). Site Builder is willing to furnish those services in the form of an annual subscription, subject to the terms and conditions of this EULA.

In consideration of the foregoing and the mutual covenants contained herein, the parties hereto agree as follows:

Obligations of Customer:

Customer Information (defined below) shall be revised by Customer at its sole discretion and updated electronically via Site Builder's website. Customer will be solely responsible for all content and agrees to hold Site Builder harmless from any liability arising from Customer Information. This includes any and all information transmitted by Customer through the features and functionality of Site Builder. Manual revisions and custom modifications may be submitted to Site Builder but may be subject to additional charges.

Customer agrees to abide by rules and standards of publication as noted under "Standards". Site Builder reserves the right to refuse or discontinue the services for any Customer Information, which does not comply with Site Builder's Standards. Customer shall regularly monitor and maintain its Customer Information on its website and Site Builder shall have no liability to Customer or any third party in connection with any such alteration or destruction.

Obligations of Site Builder:

Site Builder shall provide a website for the Customer to facilitate the deliverance of the newsletter content as agreed upon. The Customer's website (including all graphical content and related HTML coding provided by Site Builder) is the property of Site Builder and the Customer has no rights to the website beyond the terms of its subscription. Site Builder will provide for Customer the use of various website designs. Various content will be provided for Customer to choose from, including, but not limited to calculators/financial tools (described in more detail below), newsletter articles, sample verbiage for descriptions of various sections of the site. Customer will be allowed to modify, add, or delete most content. Site Builder will provide hosting for all sites, utilizing the domain www.cchwebsites.com. Site Builder will provide the Customer with password-protected access to make additions/deletions to the Customer's site content. Customer agrees all design features and source code (html) associated with the website, apart from the client name and Customer information, are the property of Site Builder. Upon execution of this agreement, Site Builder shall load, in HTML format, Customer's Information (noted below) onto the Customer's website in accordance with Site Builder procedures. Customer shall be solely responsible for all content (Customer Information). Although Site Builder shall use reasonable efforts to protect the Customer's website from unauthorized access by third parties, Customer acknowledges that, because of the nature of the World Wide Web, Customer Information residing on its website cannot be protected from alteration or destruction by third parties. Customer shall regularly monitor and maintain its Customer Information on its website and Site Builder shall have no liability to Customer or any third party in connection with any such alteration or destruction.

Financial Tools Ownership:

Site Builder will grant Customer a license to use the calculators/tools on the terms provided as part of the annual subscription of the complete website. This license is not exclusive to Customer and may not be assigned by it to any other party.

Site Builder will provide various calculators and tools for Customer to have available on its website. These calculators and tools are the property of Site Builder. Customer's use of these items over any period of time will give it no rights in the software other than those rights granted by this license. Any improvements or modifications to the software made by Site Builder shall remain its sole property regardless of changes or additions made in response to Customer requests. Site Builder reserves the right to add, delete or modify these tools as it deems necessary. Customer will relinquish the license upon relinquishment of its subscription to Site Builder.

Newsletter:

Site Builder will provide Customer with various articles to choose from for inclusion on its site. It will allow the Customer to add/delete/modify the articles as it chooses. The Customer will be allowed to write his or her own articles for inclusion on the site. Customer has the responsibility of verifying all content included in this area. Site Builder will not be responsible for any content included in the articles written, including any changes made by Customer. Use of the newsletter articles by any other delivery method than the Customer's Site Builder website is prohibited without the express written consent of Site Builder.

Standards:

Site Builder reserves the right to create the standards required for use of its subscription service. Any content deemed inappropriate for professional websites may be removed from the Customer's site. Notification will be given to Customer should such actions be required.

Customer Information:

Customer Information includes, but is not limited to, any information provided to Site Builder either through modifications of provided content, additions of own content, or acceptance of provided content. Therefore, Customer is responsible for all content on the site, whether added, modified or chosen from provided content.

Warranty and Limitation of Liability:

Site Builder warrants that the services will conform to their description and will be free from defects in material and workmanship at the moment the particular services are completed by Site Builder. Except for the above express limited warranty, Site Builder makes, and Customer receives, no warranty or guaranty with respect to the services and/or the Customer information, express, implied, statutory, or in any other provision of this EULA or communication with Customer, and Site Builder specifically disclaims any implied warranty of merchantability or fitness for a particular purpose. Wolters Kluwer and its licensors do not warrant that: (a) the use of Site Builder will be secure, timely, uninterrupted or error-free or operate in combination with any other hardware, software, system or data; (b) Site Builder will meet Customer's requirements or expectations; (c) any stored data will be accurate or reliable; (d) the quality of any information or other material obtained by Customer through Site Builder will meet its requirements or expectations; (e) Site Builder will be error-free or that errors or defects in Site Builder will be corrected; or (f) the server(s) that make Site Builder available are free of viruses or other harmful components. Site Builder may be subject to limitations, delays, and other problems inherent in the use of the Internet and electronic communications. Wolters Kluwer is not responsible for any delays, delivery failures, or other damages resulting from such problems. Wolters Kluwer may from time to time make available to customer certain software or services delivered or performed by third parties that interoperate with Site Builder, including third party e-mail services ("third party offerings"). Any acquisition by Customer of any such third party offerings, and any exchange of data between Customer and any provider of a third party offering, is solely between Customer and the applicable provider of the third party offering. Wolters Kluwer does not warrant or support any third party offering, whether or not they are designated by Wolters Kluwer as "certified" or otherwise. If Customer installs or enables any third party offering for use with Site Builder, Customer acknowledges that Wolters Kluwer may allow providers of that third party offering to access customer data as required for the interoperation and support of such third party offering with Site Builder. Wolters Kluwer shall not be responsible for any disclosure, modification or deletion of customer data resulting from any such access by the providers of third party offerings.

Site Builder expressly disclaims any liability for Customer information stored on the Customer's web site, including, without limitation, any damage or destruction of Customer information and/or the services, any unauthorized use by any third party of any Customer information and any violation of any property rights of Customer or any third party in the Customer information. It shall be Customer's sole duty and liability to monitor the Customer information to maintain its accuracy and completeness on its website and to make all corrections, modifications, repairs and replacements which may be required in order to maintain the Customer information on its website. Any claim by Customer on account of breach of warranty shall be waived conclusively unless Customer gives Site Builder written notice thereof within thirty (30) days of performance of the alleged defective Services by Site Builder. Site Builder shall not be responsible or liable to Customer or to any third party for any lost profits, or incidental, consequential, indirect, special or contingent damages for any breach of warranty or other breach of Site Builder's obligations hereunder, Site Builder's liability and Customer's exclusive remedy being limited to Site Builder's choice of: (i) reperformance of the Services in order to correct any such defect; (ii) the repayment of the Fees for the defective Services, or (iii) the granting of a reasonable allowance on account of such defects. Site Builder shall be given a reasonable opportunity to investigate all claims and to inspect allegedly defective Services. Customer agrees to and hereby does indemnify, defend and hold Site Builder, its directors, officers, employees, agents and computer and other consultants and advisors free and harmless from and against any and all loss, claim, damage, expense, penalty, demand, reparation, cost of defense, attorney's fees or liability whatsoever (whether paid or credited under settlement, order, judgment or otherwise) arising out of or in any way caused by or connected with the Services furnished pursuant to this EULA and/or the Customer Information, excluding only any claim within the scope of the limited warranty and remedy here in above set forth in this Section. Should the above be limited or excluded by law of the Customer's domicile, the invalidity of such terms and conditions shall in no way invalidate any other conditions in this EULA. Customer agrees to hold Site Builder harmless from any claims of infringement or defamation with regards to the names any other unique materials specified by Customer for the Website. Customer agrees not to modify the software or examine, copy, or reverse engineer the source code of the software in any way, or to allow any other person to do so.