

SUTTNER ACCOUNTING, INC. TERMS OF USE

Effective Date (Last Updated): December 6, 2016

THIS IS A LEGAL CONTRACT. PLEASE READ THIS CAREFULLY. BY ACCESSING AND USING THE SITE, YOU AGREE THAT YOU HAVE THE RIGHT, AUTHORITY, AND CAPACITY TO ENTER INTO THESE TERMS. IF YOU DO NOT AGREE TO THESE TERMS, YOU MAY NOT USE THE SITE AND RELATED SERVICES AND CONTENT.

This website ("Site") is owned and operated by Suttner Accounting, Inc. ("Suttner" or "we" or "us"). The Site provides Services (defined below) for the benefit of our clients and visitors to the Site ("you" or "your") pursuant to these Terms of Use ("Terms").

1. YOUR INFORMATION AND THE PRIVACY POLICY. By consenting to these Terms, you permit Suttner to collect, use, store and share certain electronic information and personal information about you relating to your use of the Services and Site; such handling of your information by Suttner will be in accordance with applicable laws and Suttner's Privacy Policy ("Privacy Policy"), which can be found on this Site and at our physical office locations. By visiting the Site, you agree to comply with the Privacy Policy.

2. SERVICES AND CONTENT. The sample forms, tools, links to third-party materials, general information, and other services (collectively the "Services") provided through the Site are provided by us to you for your convenience and general knowledge, but are not intended to be advice to you. The Site, the Services, all content on the Site and Services, and all related features and functionality, including related intellectual property rights (collectively, everything in this sentence is the "Content") are the sole and exclusive property of Suttner.

3. USE OF CONTENT. Subject to your compliance with these Terms and the Privacy Policy, (and except as otherwise granted in a separate EULA (defined below)), we grant you a limited, personal, non-exclusive, non-transferable, non-sublicensable, terminable right to access and use the Content that we may make available from time to time for your informational, non-commercial purposes only. You must use the Content in compliance with all applicable laws. The Content may only be accessed and used by you for the purposes expressly set forth herein. You may not access or attempt to access materials through the Site that we have not intentionally made available to you specifically.

You may not, nor may you allow any third parties to: (a) copy, modify, reproduce, publicly display, lend, lease, rent, transmit, distribute, prepare derivative works from, disassemble, reverse engineer, or exploit the Content; (b) access or use the Content for any unlawful purpose; (c) access or use the Site in any manner that could damage, disable, overburden, or impair our computer system, server, or network; (d) access or use the Site in any manner that interferes with any other person's access or use of the Site; (e) gain unauthorized access on or to the Site; or (f) gain unauthorized access to others party's Accounts (defined below).

4. SUTTNER'S INTELLECTUAL PROPERTY. The Content contains certain software, graphics, scripts, source code, designs, digital images, texts or other information which is subject to our intellectual property rights, including, but not limited to, copyrights, trademarks, trade secrets or other proprietary rights, whether in current technology forms or as developed in the future. All rights in the Content not expressly granted to you in these Terms are reserved and retained by Suttner. Suttner retains full ownership of the Content. Unauthorized use of the Content may violate intellectual property laws and/or may subject you to civil or criminal penalties.

Suttner, Suttner Accounting, Suttner Accounting, Inc. and any related logos on the Site are the trademarks of Suttner. You may not use our name or trademarks in connection with any product or service that is not ours, or in any manner that is likely to cause confusion. Nothing contained on the Site should be construed as granting any license or right to use our name or trademarks without receiving advance written permission from us. You shall not remove any intellectual property rights notices from the Site.

5. YOUR CONTENT. Suttner shall have no responsibility or liability for the materials which you upload to or distribute using the Site, or send to Suttner via the "Contact Us" page of the Site or otherwise (collectively the "Materials"). We are not responsible for deletion of any Materials you submit through the Site or to us, or our decision not to store any of your data or settings.

As between you and Suttner, you retain all ownership rights in your Materials. By accessing the Site and uploading, sending, or providing Materials to us or through the Site, you are granting to us a worldwide, perpetual, royalty-free right to access, use, store and transfer your Materials as described in the Privacy Policy, to accomplish the purposes for which you are submitting the Materials to us, as described in these Terms, and for us and our licensors to contact you regarding Services. You represent and warrant that all Materials are accurate, current and complete, and that you have a legal right to use the Materials and provide them to us.

6. MONITORING YOUR MATERIALS. Suttner reserves the right, but is not obligated to: (a) monitor and evaluate any Materials submitted to us and uploaded to the Site; and (b) preserve or disclose any Materials or other communications submitted by you through the Site, and the circumstances surrounding the transmission thereof: (i) as permitted in our Privacy Policy; (ii) to comply with applicable laws; (iii) to respond to requests for valid legal process; (iv) to protect the rights, privacy, safety or property of Suttner, the Site, or our other clients and visitors; (v) to permit Suttner to pursue available remedies or limit the damages Suttner may sustain as a result of a claim arising from the Materials; (vi) to enforce these Terms; and/or (v) to accomplish the purposes for which you submitted the Materials to us or as permitted in these Terms.

We reserve the right, in our sole discretion, to remove any untrue, inaccurate, or incomplete information, or if we suspect any of the foregoing. We may, in our sole discretion, remove any Materials that we suspect to infringe any third party's intellectual property rights. You agree to hold us harmless in the event you upload, send or provide to us any infringing Materials, or in the event we determine there is a need to remove your Materials from the Site due to potential infringement. You agree that we will not be liable to you or any third party for the removal of your Materials, for any reason, from the Site.

You acknowledge and agree that Suttner has the right to fully cooperate with any law enforcement authorities, court orders or other legal requests requesting or directing us to disclose the identity or other information of anyone posting or submitting any Materials on or through the Site. **YOU WAIVE AND HOLD HARMLESS SUTTNER, ITS MEMBERS, OFFICERS, DIRECTORS, EMPLOYEES, CONTRACTORS, PROFESSIONAL ADVISORS, AND AGENTS FROM ANY CLAIMS RESULTING FROM ANY ACTION TAKEN BY ANY OF THE FOREGOING PARTIES DURING OR AS A RESULT OF ITS INVESTIGATIONS AND FROM ANY ACTIONS TAKEN AS A CONSEQUENCE OF INVESTIGATIONS BY ANY SUCH PARTIES OR LAW ENFORCEMENT AUTHORITIES.**

7. THIRD-PARTY CONTENT. The Site includes content, and links to content, provided by third parties. All statements, opinions, information, and materials provided or expressed by any such third parties ("Third-Party Content") are solely the opinions and responsibility of such third parties and do not necessarily reflect the opinions of Suttner. Suttner is not responsible or liable for any Third-Party Content, nor does Suttner have any control over such Third-Party Content, which you agree that you use and access at your own risk.

The Third-Party Content, including any intellectual property rights contained therein, is owned solely and exclusively by such third-party sites and no rights, title or interest shall pass to you by these Terms. The inclusion of any Third-Party Content on the Site does not constitute endorsement or recommendation by Suttner of such Third-Party Content, and reference to any third-party trademarks are for identification only. Our Privacy Policy only applies when you are on our Site; once you visit a third-party site you are subject to that third-party's privacy policy, if any

8. PURCHASER ACCOUNTS.

(a) Purchaser Access. Certain of Suttner's clients ("Purchasers") have purchased access to additional software portals or modules which may be accessed through the Site ("Purchased Services") that are not otherwise available to the general public or other clients who do not pay for such additional Services. Such Purchasers may be required to establish an account ("Account") by creating a user name and password, and may also be required to provide certain personal information such as name, address and email address. Suttner will use all such personal information in accordance with the Privacy Policy and applicable laws.

(b) Confidentiality. If you are a Purchaser, you are responsible for maintaining the confidentiality and security of your Account information and for all activities that occur on or through your Account. In addition, you agree to immediately notify Suttner of any breach, or suspected breach, of the security of your Account. Purchasers agree not to disclose any of your Account information, or lend or otherwise transfer your use of or access to the Purchased Services to anyone else. Purchasers are solely responsible for any and all activities that occur under your Account. Purchasers should exercise caution when accessing your Account from a public or shared electronic device so that others may not view or record your personal information. Suttner reserves the right to disable your Account at any time, in our sole discretion, and for any reason, including for any violation of these Terms. Purchasers are subject to and bound by additional terms and conditions in an end user license agreement specific to the Purchased Services and all documents referenced therein (collectively the "EULA"), in addition to these Terms.

(c) **ADDITIONAL MATERIALS.** You are solely responsible for the Internet access, mobile data or other third-party software or products needed to access the Site and Purchased Services (if any) at your own expense.

9. ADDITIONAL REQUIREMENTS.

(a) This Site is not intended to be used by anyone under the age of 18 (or the age of majority in your state). By using the Site, you represent and warrant that you are over the age of 18 (or the age of majority in your state) and will abide by these Terms.

(b) If you are using any Services on behalf of any entity, you represent and warrant that you are authorized to accept these Terms on such entity's behalf.

(c) You represent and warrant that you use, and will continue to use, up-to-date, commercially standard, anti-virus software on any computer used to access the Site and that the computer you use to access the Site is and will remain free from Viruses (as defined below).

10. PROHIBITED ACTIVITIES. The following activities are prohibited:

(a) Use of the Site to upload, distribute, transmit, deliver, or post anything that is: (i) illegal; (ii) fraudulent; (iii) protected by copyright, trademark, trade secret, right of publicity or other intellectual proprietary rights without the express prior consent of the owner of such intellectual property rights; or (iv) Materials that you are prevented from sharing as a result of its confidential or proprietary nature;

(b) Use the Site to upload, distribute, transmit, deliver, or post any material that is pornographic, vulgar, obscene, indecent, sexually explicit, hate speech, racist, violent, defamatory, abusive, harassing, threatening, stalking, invading a third-party's privacy, offensive or inappropriate, as determined in Suttner's sole discretion;

(c) Use of the Site to introduce any virus, Trojan horse, worm, or other malware, including, but not limited to, spyware, time bombs, or other harmful or invasive computer code that may damage or hijack the operation of, or monitor the use of, any hardware, software or equipment of Suttner, its clients or other visitors to the Site (collectively a "Virus");

(d) Framing or mirroring any part of the Site or any Content;

(e) Using any robot, spider, site search/retrieval application or other manual or automatic device to retrieve, index, "scrape," "data mine" or in any way gather content from the Site or reproduce or circumvent the navigational structure or presentation of the Site; and

(f) Engaging in any other conduct which, in Suttner's sole discretion, is considered inappropriate, unauthorized, objectionable, or is for any purpose other than the Site's intended purpose.

We reserve the right, but do not assume the responsibility, to monitor or review your conduct while using the Site.

11. VIOLATION OF TERMS AND TERMINATION OF SERVICE. In the event you violate any of these Terms, Suttner may terminate your access to the Site or any Content without notice, including by terminating your Account without refund.

12. TERMINATION OF ACCESS. We may, in our sole discretion and at any time, discontinue providing, or change how we provide, the Content, or any part thereof, with or without notice to you. We may terminate your access to the Content for any reason, at our sole discretion. You agree that we shall not be liable to you or any third party for any termination of your access to the Content.

13. DISCLAIMER OF WARRANTIES. THE CONTENT IS PROVIDED ON AN "AS-IS", AS-AVAILABLE BASIS. SUTTNER EXPRESSLY DISCLAIMS ALL EXPRESS OR IMPLIED WARRANTIES WITH REGARD TO THE CONTENT, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, NON-INFRINGEMENT, AND FITNESS FOR A PARTICULAR PURPOSE TO THE FULLEST EXTENT PERMITTED BY LAW. SUTTNER MAKES NO WARRANTY THAT THE SERVICES OR SITE WILL BE UNINTERRUPTED OR ERROR-FREE, OR THAT DEFECTS IN THE CONTENT WILL BE CORRECTED. SUTTNER MAKES NO WARRANTIES REGARDING THE ACCURACY, COMPLETENESS, SECURITY, RELIABILITY, QUALITY, TIMELINESS, OR AVAILABILITY OF THE CONTENT. THE ABOVE EXCLUSION MAY NOT APPLY TO YOU IN THE EVENT YOUR JURISDICTION DOES NOT ALLOW THE EXCLUSION OF IMPLIED WARRANTIES, AND YOU MAY HAVE ADDITIONAL RIGHTS BY OPERATION OF LAW.

SUTTNER DOES NOT REPRESENT, WARRANT, OR GUARANTEE THAT THE CONTENT WILL BE FREE FROM DEFECTS, VIRUSES, HACKING OR ANY OTHER ATTACK, INTRUSION, OR INTERRUPTION. SUTTNER EXPRESSLY DISCLAIMS ANY LIABILITY RELATING TO ANY SUCH ATTACK, INTRUSION, OR INTERRUPTION.

14. LIMITATION OF LIABILITY. TO THE EXTENT PERMITTED BY APPLICABLE LAW, UNDER NO CIRCUMSTANCES SHALL SUTTNER, ITS AFFILIATES, DIRECTORS, OFFICERS, EMPLOYEES, PROFESSIONAL ADVISORS, OR AGENTS BE LIABLE TO YOU OR ANY THIRD PARTY FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, PUNITIVE, SPECIAL, OR CONTINGENT DAMAGES WHATSOEVER, WHETHER

ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORIES OF LIABILITY, RELATED TO THE CONTENT. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, SUTTNER SHALL HAVE NO LIABILITY FOR LOST PROFITS OR REVENUES, LOSS OF USE, COST OF SUBSTITUTE GOODS OR SERVICES, OR FOR ANY OTHER TYPES OF ECONOMIC LOSS, OR FOR CLAIMS BY ANY THIRD PARTY FOR ANY SUCH DAMAGES.

IN NO EVENT SHALL SUTTNER'S TOTAL LIABILITY TO YOU, ARISING UNDER OR RELATED TO THESE TERMS OR YOUR USE OR INABILITY TO USE THE CONTENT, EXCEED ONE HUNDRED U.S. DOLLARS (\$100 USD). ANY CLAIM ARISING UNDER THESE TERMS OR YOUR USE OF THE CONTENT MUST BE BROUGHT WITHIN ONE (1) YEAR AFTER SUCH CLAIM ARISES.

15. CALIFORNIA CONSUMER RIGHTS. Under California Civil Code Section 1798.83, California residents have the right to obtain: (a) a list of all third parties to whom we may have disclosed your personal information to within the past year for direct marketing purposes; and (b) a description of the categories of personal information disclosed. To obtain such information, please email your request to OfficeAdmin@suttnercpa.com.

16. INDEMNIFICATION. You agree to indemnify, defend and hold harmless Suttner, its officers, directors, employees, agents, professional advisors, successors and assigns ("Indemnified Parties") from and against any and all claims, suits, allegations, or actions ("Claims"), and pay any losses, liabilities, damages, judgments, awards, costs, expenses and fees ("Losses") arising out of or related to: (a) the violation of these Terms by you; (b) the infringement by you of ours or any third-party's intellectual property rights; and (c) your violation of any applicable law or regulation.

17. MISCELLANEOUS.

(a) Entire Agreement. The entire agreement between you and Suttner with regard to your access and use of the Content includes only: (i) the Privacy Policy, (ii) for Purchasers only, a EULA and any terms referenced therein (including an engagement letter); and (iii) these Terms (as may be amended by Suttner from time to time). In the event of a conflict among the foregoing, the documents shall govern in the order listed in the previous sentence.

(b) CHANGES TO THE TERMS. SUTTNER RESERVES THE RIGHT TO CHANGE THESE TERMS (AND THE PRIVACY POLICY) AT ANY TIME, IN ITS SOLE DISCRETION. ALL CHANGES ARE EFFECTIVE IMMEDIATELY UPON THEIR POSTING TO THE SITE. YOUR CONTINUED USE OF THE SITE CONSTITUTES YOUR ACCEPTANCE OF ANY SUCH CHANGES TO THESE TERMS.

You are expected to check the Terms and Privacy Policy each time you access the Site so you are aware of any changes, as they are binding on you. Any intentional or unintentional failure by you to review any changes to the Terms or Privacy Policy shall not void or alter your agreement to be bound by such changes.

(c) Severability. If any provision of these Terms is held to be invalid, illegal, or unenforceable, such provision shall be severed from the Terms and the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired.

(d) No Waiver. Suttner's waiver of any provision or rights hereunder on any one occasion shall not operate as a waiver of any provision or rights hereunder on any future occasion. Any delay by Suttner to enforce any provision or rights hereunder shall not be construed as a waiver of those provisions or rights.

(e) Assignment. Suttner may assign these Terms, in whole or in part, at any time, with or without notice to you. These Terms will inure to the benefit of Suttner and its successors, assigns, and licensees.

(f) Choice of Law. These Terms shall be governed by and interpreted in accordance with the laws of the State of Wisconsin, without regard to conflict of laws principles. You agree to submit any dispute arising out of or related to these Terms exclusively in the state or federal courts with jurisdiction in Calumet County, Wisconsin and you irrevocably consent and submit to the personal jurisdiction of such courts for the purposes of resolving any dispute.

(g) Operation from the United States. We operate the Site and Services from the United States of America. The Site may not be available and is not intended to be accessed outside of the United States, so doing so is at your sole risk.