RSM US LLP

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Anytown, USA

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[Date]

Mr. Kevin Calvey
County Commissioner
Oklahoma County, Oklahoma
320 Robert S. Kerr
Oklahoma City, Oklahoma 73102
Dear Mr. Mr. Calvey

Thank you for the opportunity to serve Oklahoma County, Oklahoma ("Client," "you" or "your"). The purpose of this engagement letter is to document your agreement for RSM US LLP, an Iowa limited liability partnership ("RSM," "we," "us" or "our") to consult with and assist you with general consultancy with CARES Act funding and other technical accounting matters.

A. Engagement Objectives, Services, Approach and Scope of Work

Our work will be to assist and advise you with this project. As stated below and for clarity, we will not, nor does Client desire us to, perform any management functions, make management decisions, or otherwise perform in a capacity equivalent to that of an employee or officer of Client.

The procedures to be performed will not constitute an audit, review or compilation of Client's financial statements or any part thereof, nor the external examination of management's assertions concerning the effectiveness of Client's internal control systems or an examination of compliance with laws, regulations or other matters. Accordingly, our performance of the procedures will not result in the expression of an opinion or any other form of assurance on Client's financial statements or any part thereof, nor an external opinion or any other form of assurance of Client's internal control systems or its compliance with laws, regulations or other matters.

B. Engagement Team

Mike Gibson, Partner, will be responsible for overseeing the engagement and the delivery of all Services to you. Jill Reyes, Director, will coordinate all fieldwork and project communications. Other personnel at the necessary skill and experience levels may be called upon to assist in this project as appropriate. While we will attempt to comply with your requests for certain individuals, we retain the right to assign and reassign our personnel, as appropriate, to perform the services.

If any portion of our Services is performed on Client premises, our personnel shall observe your reasonable policies regarding working conditions, building security and business hours, to the extent our personnel are made aware of such policies.

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RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

C. Engagement Assumptions, Client Acknowledgements, Responsibilities and Representations

Our Services, Fees and work schedule are based upon the following assumptions, acknowledgements, representations and understandings with you:

- Client will determine the extent of services it wishes RSM to provide and will undertake the responsibilities set forth in this engagement letter.
- Client will designate an employee or employees within its senior management who will make or obtain all management decisions with respect to this engagement on a timely basis.
- Client will ensure that we have access to key people, facilities and data, and that all levels of your employees and contractors will cooperate fully and timely with us. We will also let you know where we feel we are not getting the appropriate cooperation or direction and advise you of any other issues related to this engagement. The success of this engagement is dependent upon full openness, communications, cooperation and timely direction.
- Client agrees that all assumptions set forth in this engagement letter are accurate and agrees to provide us with such further information we may need and which we can rely on to be accurate and complete. We will be entitled to rely on all of your decisions and approvals made independently, and we will not be obligated to evaluate, advise on, confirm or reject such decisions and approvals.
- Client will evaluate the adequacy and results of services and will let us know immediately of any problems or issues you perceive in our personnel, services or deliverables.

The fulfillment and confirmation of these responsibilities, acknowledgements and representations are critical to the success of this engagement. The successful delivery of our Services, and the Fees charged, are also dependent on your timely and effective completion of your responsibilities, the accuracy and completeness of the assumptions, and timely decisions and approvals by your management. You will be responsible for any delays, additional costs or other liabilities caused by or associated with any deficiencies in the assumptions or in carrying out your responsibilities.

D. Additional Understandings Arising from the Performance of Attest Services by RSM

You have informed us that future audits of the Client's Component Units may be performed in accordance with "Government Auditing Standards" (GAS) issued by the Comptroller General of the United States. GAS requires that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a nonaudit service to an existing GAS audit client or an entity for which we may be asked to provide future audit services under GAS standards, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other nonaudit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the nonaudit service to be performed. Client has agreed to designate an individual who possesses suitable skill, knowledge, or experience and that the individual understands the Services to be performed sufficiently to oversee them.

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Accordingly, the management of Client agrees to the following:

1. Client has designated Kevin Calvey, County Commissioner, a senior member of management, who possesses suitable skill, knowledge, and experience to oversee the Services.
1. Kevin Calvey, County Commissioner, will assume all management responsibilities for subject matter and scope of the Services.
2. Client will evaluate the adequacy and results of the Services performed.
3. Client accepts responsibility for the results and ultimate use of the Services.

GAS further requires we establish an understanding with the management, and those charged with governance, of Client of the objectives of the nonaudit service, the services to be performed, the entity's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the nonaudit service. We believe this engagement letter documents that understanding.]

E. Fees and Expenses

Our Fees for the Services described in this engagement letter will be based upon actual time at our discounted hourly rates. In addition to our Fees, you will be invoiced for (i) direct expenses, including, as applicable, amounts attributable to travel, meals, fees and expenses for services from other professionals, and for services provided by RSM's Subcontractors, and (ii) a charge of five percent (5%) of the Fees for indirect administrative expenses.

Our current hourly rates are as follows and may be subject to adjustment as our prevailing rates change from time to time:

Title	Hourly Rate
Partner or Principal	$450
Senior Director or Director	$390
Manager	$275
Supervisor	$200
Senior Associate	$185
Associate	$150

Travel time will be billed at fifty percent (50%) of our standard hourly rates and is in addition to the estimated Fees.

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F. Invoice Address

Invoices for our services rendered pursuant to this engagement letter will be sent to:

Mr. Kevin Calvey
County Commissioner
Oklahoma County, Oklahoma
320 Robert S. Kerr
Oklahoma City, OK 73102

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The attached Terms and Conditions apply to this engagement and are an integral part of our agreement. Please indicate your agreement to these arrangements by signing and returning a copy of this engagement letter with the completed acknowledgement section.

We appreciate the opportunity to be of service to you and look forward to working with you on this engagement.

Sincerely,

Insert Signatures

[Engagement Leader	[Optional 2nd Signer
Director/Principal/PartnerName]	RSMConsultantName]
[Director/Principal/PartnerTitle]	[ConsultantTitle]
RSM US LLP	RSM US LLP
000 000 0000	000 000 0000

Enclosures:
Terms and Conditions
Exhibit A—Non-Reliance and Release Letter

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G. Acknowledgement and Acceptance

We have read and agree to this engagement letter, the attached and incorporated Terms and Conditions, and any specified Exhibits and Attachments hereto. Client and its signatory below represents that said signatory is its duly authorized representative and has the requisite power and authority to bind Client to the undertakings and obligations contained herein.

Acknowledged and accepted:

Oklahoma County, Oklahoma

By: _____

Name: _____

Title: _____

Phone Number: _____

Email Address: _____

Date: _____

FEIN/Tax ID Number: _____

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TERMS AND CONDITIONS

1. The Services

1.1. Scope.

1.1.1. **Scope of Work**. RSM will furnish to Client the services ("Services") described in the scope of work provision ("Scope of Work") of an engagement letter executed by RSM and Client ("Engagement Letter" or "Agreement") in which these terms are included and incorporated. The Scope of Work will specify and be limited to, as may be appropriate under the circumstances (i) the specific Services and client-specific deliverables, if any, to be furnished by RSM; (ii) the scope and approach to the Services; (iii) a description of any actions, input or obligations of Client upon which RSM's performance of the Services is dependent; (iv) a mutually agreed upon performance schedule relating to such Services; (v) the applicable fees related thereto; (vi) staffing and, if applicable, use of Subcontractors; and (vii) any other applicable terms and conditions. In the Engagement Letter, each Party will designate a "Project Manager/Lead" who will be the principal point of contact between the Parties for all matters relating to the Services provided under the Engagement Letter. The Parties may change the designated "Project Manager/Lead" upon written notice to the other Party.

1.1.2. **Conflict in Terms**. In the event of a conflict between these terms and a term set forth in an attached or incorporated Engagement Letter, policy, schedule or any other document (including purchase orders, invoices, and checks), the term set forth in these terms will control unless the conflicting term specifically references the inconsistent term and the Parties have mutually agreed to such conflicting term and executed such other document, in which case the conflicting term will control only for the limited purposes set forth in the document containing such term.

1.2. Timetable. Each Party will use commercially reasonable efforts to adhere to the timetable set forth in the applicable description of Services. Each Party will promptly notify the other Party of any circumstances that may reasonably be anticipated or of which it becomes aware that may lead to a material delay.

1.3. Change Orders. Client may request, or RSM may recommend, additional services or modifications to the requested Services by delivering a written change order request to the other Party. RSM will determine the cost and/or schedule impact, if any, of the requested or recommended change, and memorialize this in a written proposal delivered to Client ("Change Order"). Each Change Order will be effective when signed by both Parties. RSM will not be obligated to perform the requested changes unless (i) the Parties agree on the terms of a Change Order and (ii) the applicable Change Order has been executed by the Parties. Notwithstanding the requirement for signature in this paragraph, Change Orders communicated by email correspondence will be deemed effective if (i) the communication clearly references that the message is intended to constitute a Change Order and (ii) the communication is clearly or unequivocally confirmed by individuals in writing or via email with the authority to execute a written Change Order for each Party. Significant additional projects will be the subject of mutually agreed, separately executed Engagement Letters.

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1.4. <u>Use of Subcontractors</u>.

1.4.1. RSM may, in its sole discretion, retain qualified third parties and service providers ("Third-Party Contractor(s)"), or Affiliates (as defined in Section 1.6) of RSM, including related entities, located within or outside of the United States, to furnish services to it in connection with its Services. In addition, RSM may arrange for one or more of the member firms of the RSM International network to provide services to Client outside of the United States. Each member of the RSM International network (an "RSM Network Firm") is an independent accounting and advisory firm each of which practices in its own right. The RSM International network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598), and is not itself a separate legal entity of any description in any jurisdiction. RSM is an RSM Network Firm. Third-Party Contractors, Affiliates of RSM, and RSM Network Firms may be collectively referred to herein as "Subcontractors."

1.4.2. RSM will be responsible to Client for the performance of its Affiliates, RSM Network Firms, and any Third-Party Contractors solely as related to their services performed under this Agreement subject to the limitations set forth herein. Notwithstanding the foregoing, nothing in this Agreement shall be construed to create the relationship of principal and agent, employer and employee, partners or joint venturers between RSM and any Third-Party Contractor or RSM Network Firm.

1.4.3. Client on behalf of itself and each Client Affiliate, agrees that it will not bring any claims against an Affiliate of RSM or an RSM Network Firm for matters solely arising from or related to the services provided by such firms under this Agreement. **FOR PURPOSES OF SECTION 7.7 (LIMITATION OF LIABILITY) OF THIS AGREEMENT, THE TOTAL LIABILITY OF RSM US LLP AND ITS PARTNERS, PRINCIPALS, EMPLOYEES, CONTRACTORS, SUBCONTRACTORS, AFFILIATES AND AGENTS WITH RESPECT TO CLAIMS ARISING FROM LOCAL COUNTRY SERVICES PERFORMED BY AN RSM NETWORK FIRM WILL IN NO EVENT EXCEED AN AMOUNT EQUAL TO SUCH FIRM'S FEES FOR ITS SERVICES UNDER THE APPLICABLE ENGAGEMENT LETTER**.

1.4.4. RSM understands and agrees that the confidentiality, data protection and security requirements contained in this Agreement also apply to any Subcontractors, contractors, temporary employees or other third parties who may receive access to any personal data or any other confidential or proprietary information from RSM under this Agreement. RSM may share Confidential Information (as defined in Section 9.2) (including this Agreement) with Subcontractors on the same basis as RSM would be permitted to share information with RSM partners, principals and employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of Client Confidential Information as the confidentiality terms set forth herein. Client acknowledges and agrees that (i) RSM's use of Subcontractors may involve the movement and storage of Client Materials and data outside of the RSM technology infrastructure and (ii) an RSM Network Firm may also share with RSM, any work product, time and billing information, or any other information concerning Client or its Affiliates reasonably necessary for RSM to perform its Services for Client.

1.5. <u>Client Responsibilities</u>.

1.5.1. Client shall be responsible for cooperating with RSM in its provision of the

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Services as set forth in the Scope of Work. Without limiting the generality of the foregoing, in connection with the performance of the Services, Client shall;

1.5.1.1. assign a Client Project Manager for each specific engagement who possesses suitable skills, knowledge and experience to oversee the Services and is granted sufficient authority from Client to make decisions regarding the Services in a timely manner, and maintain the levels of sufficiently skilled staffing to undertake the Client responsibilities contemplated by the Scope of Work;

1.5.1.2. evaluate the adequacy and results of the Services in accordance with the timetable(s) set forth in the applicable Scope of Work, subject to any warranty obligations contained herein;

1.5.1.3. ensure that Client's Project Manager and other appropriate personnel shall participate in regular project status and assessment meetings with the RSM Project Manager or other RSM designee, and if applicable, in accordance with a schedule specified in the applicable Scope of Work;

1.5.1.4. provide or assist in gaining access to personnel, staff or other resources as reasonably required by RSM to perform the Services;

1.5.1.5. make all management decisions and perform all management functions, including retaining all authority and responsibility for making any decisions based upon RSM advice;

1.5.1.6. designate an individual who possesses suitable skills, knowledge and/or experience, preferably within senior management, to oversee such Services;

1.5.1.7. evaluate the adequacy and results of the Services performed;

1.5.1.8. accept responsibility for the results of the Services; and,

1.5.1.9. establish and maintain internal controls, including monitoring ongoing activities.

1.5.2. RSM will not perform any management functions, make management decisions and, except as explicitly provided in an applicable Scope of Work, perform in a capacity equivalent to that of Client's personnel.

1.5.3. For any internal audit or Sarbanes-Oxley Act related services, Client's management acknowledges its responsibility for (i) establishing and maintaining effective internal control over financial reporting and safeguarding assets, (ii) identifying and ensuring that Client complies with the requirements of the Sarbanes-Oxley Act and other Laws applicable to Client's activities, (iii) informing RSM of all significant deficiencies and material weaknesses in internal controls of which Client has knowledge, and (iv) making all financial records and related information, including existing internal control documentation and management's evaluation of design and operating effectiveness, available to RSM.

1.6. **Affiliates**. This Agreement may be extended to any Affiliate of Client, under the same terms and conditions of this Agreement; in which case the term "Client" shall include any Affiliate of Client that executes or otherwise legally binds itself to this Agreement (a "Participating Affiliate"). "Affiliate" means any entity that directly or indirectly, through one or more intermediaries, controls, is controlled by or is under common control with a Party to this Agreement. For the purposes of this Section 1.6, "control" means (i) in the case of corporate entities, direct or indirect ownership of greater than fifty percent (50%) of the stock or shares entitled to vote for the election of the board of directors or other governing body

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of the entity and (ii) in the case of non-corporate entities, direct or indirect ownership of greater than fifty percent (50%) of the equity interest. Notwithstanding any disclosure of Client Confidential Information in accordance with Section 9.1, this Agreement will not create any client relationship between RSM and (i) any natural person or (ii) any entity other than a Participating Affiliate.

1.7. Provision of Certain Services Outside of the United States by RSM Network Firm(s).

1.7.1. Provision of Services to Affiliates of Client by an RSM Network Firm(s) where (i) such Services are to be directly billed between an RSM Network Firm(s) and a Client Affiliate(s); (ii) such Services require the transfer of confidential, personal, or similar sensitive information subject to legal requirements of a local country; (iii) such Services require the acknowledgement of regulatory terms unique to the provision of Services in a specific jurisdiction; or (iv) any other local and customary requirement of a particular jurisdiction, which in the reasonable judgment of RSM, Client, an RSM Network Firm or a Client Affiliate, requires the execution of a local services agreement between an RSM Network Firm(s) and a Client Affiliate(s), (an "RSM Network Firm Local Services Agreement") requires that a Client Affiliate and relevant RSM Network Firm execute a mutually agreed upon local services agreement in RSM's form. The RSM Network Firm Local Services Agreement shall not modify the terms of this Agreement, except as specifically set forth in such RSM Network Firm Local Services Agreement and only to the extent necessary to reflect the legal requirements or terms pertinent to such RSM Network Firm.

1.7.2. Except as provided by this Agreement, RSM shall have no liability or obligations to Client (or any of its Affiliates) under an RSM Network Firm Local Services Agreement executed by a Client Affiliate and another RSM Network Firm, and Client shall have no liability or obligations to RSM under any such agreement.

2. Client Acceptance of Services

At the conclusion of each phase of the Services, RSM will review with Client the intended scope of work and Deliverables (as defined in Section 4.1) to confirm compliance with the defined project expectations. If Client reasonably believes the Deliverables do not conform to project expectations, Client will notify RSM of such nonconformity in writing within ten (10) business days of receiving the Deliverables. RSM will then have a reasonable period of time to correct the nonconformity, as mutually agreed to by the Parties based upon severity and complexity of the necessary correction. If Client uses the Deliverables before acceptance or fails to notify RSM of the nonconformance within the above-referenced ten-day (10-day) period, the Deliverables will be considered accepted.

3. Compensation

3.1. Fees. Fees for the Services described in this Engagement Letter ("Fees") will be based upon actual time, plus travel time at RSM's standard rates in effect at the time the Services are rendered. Fees are not dependent upon a successful closing or completion of any transaction contemplated by the Scope of Work.

3.2. Expenses. In addition to RSM's Fees, RSM will be entitled to reimbursement of its reasonable expenses incurred in connection with the Scope of Work. Accordingly, Client will be invoiced for (i) direct expenses, including, as applicable, amounts attributable to travel, meals, fees and expenses for services from other professionals, and for services provided by

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RSM's Subcontractors; and (ii) to the extent provided in the engagement letter to which these terms are incorporated, a charge based upon a percentage of Fees for indirect administrative expenses, and for such other items as the Parties may agree upon in writing (collectively, "Expenses"). Expenses will be detailed in RSM's monthly invoice. Upon Client's written request, RSM will provide documentation of its travel expenses.

3.3. **Taxes**. The Fees set forth herein are exclusive of taxes. Client will be responsible for, and agrees to pay, all sales, use, value added, personal property, or similar taxes, tariffs or government charges excepting taxes based on the income of RSM (collectively, "Taxes").

3.4. **Payment**. Each month, RSM will submit an invoice to Client for its Fees, Expenses, and Taxes. RSM at its discretion may invoice Client as RSM US LLP or from one of its Affiliates. Such invoices will be due and payable within thirty (30) days of Client's receipt of the invoice. If specified in the Scope of Work, invoicing and payment for RSM's Services will be in accordance with specific schedules set forth therein. RSM will use commercially reasonable efforts to include all Expenses and Taxes on its invoices on a timely basis, but Client acknowledges and agrees that certain Expenses and Taxes may not appear upon the same invoice on which the related Fees appear.

3.5. **Disputes and Remedies**.

3.5.1. If Client objects to any portion of an invoice, Client will provide written notice of its objection to RSM within ten (10) days of the date it receives the applicable invoice, including a detailed description of the basis for Client's contention that any invoiced amounts are incorrect and any applicable supporting documentation. Client will be responsible for payment of the portion of the invoice that is not in dispute within thirty (30) days of the date it received the applicable invoice. If Client and RSM cannot resolve the disputed amounts within ten (10) days thereafter, the dispute shall be escalated to the senior management of each respective Party, who shall engage in good faith efforts, to promptly resolve such dispute. If it is determined by the Parties that Client owes all or part of any amount subject to dispute, Client shall remit such amount to RSM within five (5) days of such determination. RSM reserves the right to charge interest on any undisputed amount invoiced that is not paid within thirty (30) days of the invoice date.

3.5.2. In the event that Client fails to pay any undisputed invoiced amounts within sixty (60) days of their due date, upon written notice to Client, RSM shall have the right to suspend its Services until such time as Client pays such undisputed amounts invoiced in full. RSM will not be liable for any resulting loss, damage or expense connected with such suspension.

3.5.3. The foregoing does not limit RSM from pursuing any other rights available at law or in equity and is in addition to, not in lieu of, RSM's termination rights under Section 8.

4. Use and Ownership

4.1. **Deliverables**. "Deliverables" shall mean those custom-developed documents, data, reports, analyses, recommendations, work product (if any), and other materials authored or prepared by RSM specifically for Client pursuant to the Scope of Work and identified therein. For avoidance of doubt, Deliverables do not include RSM Information (as defined in Section 4.3) or RSM's administrative communications, records, files and working papers relating to the Services

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that remain the sole and exclusive property of RSM. In the event that a Scope of Work for outsourced services provides that Client acquires ownership of working papers, RSM will be entitled to retain copies of all such working papers subject to the confidentiality obligations herein. Notwithstanding anything stated to the contrary in this Agreement, as between RSM and Client, any information, data or material provided by Client to RSM in connection with RSM's Services hereunder shall remain, and is, the sole and exclusive property of Client.

4.2. License of Deliverables and RSM Information. Subject to the limitations set forth herein, upon final payment for the Services in connection with this Engagement Letter, Client shall have a perpetual, nontransferable (except as permitted under Section 11.1), royalty-free, worldwide license, without the right to grant sublicenses (except that Client may grant sublicenses to its Participating Affiliates consistent with the license restrictions and limitations set forth herein), to use, copy and modify the Deliverables delivered by RSM thereunder, including the RSM Information incorporated therein or provided therewith (i) solely for the purpose of using such materials in Client's internal business and (ii) in accordance with any limitations and restrictions set forth in Client's licenses with third parties.

4.3. RSM Information. Notwithstanding any other provisions set forth herein, RSM reserves all rights in and to all proprietary works of authorship created, developed or purchased by RSM or any third party under contract to RSM that have not been created specifically for Client and/or have general applicability to RSM's business, whether they were created prior to or during the term of this Agreement, including without limitation, methodologies, templates and documentation, as well as copyrights, trademarks, service marks, ideas, concepts, know-how, techniques, knowledge or data, and any derivatives thereof (collectively, "RSM Information"). Except as set forth in the Scope of Work or otherwise permitted in this Agreement, Client may not reuse, resell or disclose RSM Information to any third parties. Further, Client is expressly prohibited from disaggregating RSM Information from the Deliverables.

4.4. Sole Benefit and Use. Client acknowledges and agrees that any advice, information or work product provided to Client by RSM in connection with this Engagement Letter is for the sole benefit and use of Client and may not be relied upon or used by any third party; provided, however, that Client may share any advice, information or work product provided to it by RSM with Client's regulators, auditors and advisors in the ordinary course of business as necessary. Upon Client's explicit request and if contemplated by the Scope of Work, RSM will promptly provide copies of its applicable work papers to Client's regulators. Client further agrees that it will not make any such advice, information or work product available to any other unaffiliated third party, or Client Affiliate other than a Participating Affiliate, except as expressly permitted by the Scope of Work or Section 9, unless Client first obtains from the third party or Client Affiliate and provides to RSM an executed non-reliance and release letter substantially in RSM's form with respect to such disclosed information. In no event will RSM's advice, information or work product be referred to or quoted, in whole or in part, in any registration statement, prospectus, public filing, loan agreement or other document without RSM's prior written approval.

5. Reserved

6. Warranties and Disclaimers

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6.1. **Mutual**. Each Party represents and warrants that (i) it is a legal entity duly organized, validly existing and in good standing; (ii) it has caused this Agreement to be executed on its behalf as of the Effective Date by an authorized representative with the requisite power and authority to bind it to the undertakings and obligations contained herein; (iii) all corporate or governing action necessary to convey such power and authority has been taken; (iv) this Agreement constitutes the legal, valid, and binding obligations of such Party, enforceable against it in accordance with its terms; (v) it will comply with all foreign or United States federal, state or local law, statute, code, ordinance, rule, regulation, order, executive order, judgment, writ, stipulation, award, stay, injunction, decree or arbitration award, policies, guidance, court decision, and rule of common law or finding ("Law(s)") applicable to the performance of its obligations hereunder; (vi) it will avoid deceptive, misleading or unethical practices that could adversely affect the performance of the other Party's obligations under this Agreement or damage the reputation of the other Party; (vii) it is not a party to any agreement with a third party, the performance of which is reasonably likely to adversely affect its ability or the ability of the other Party to perform fully its respective obligations hereunder; and (viii) its performance of its obligations under this Agreement will not knowingly violate any other agreement between such Party and any third party.

6.2. **Warranty of Services**. RSM warrants that the Services shall be performed with reasonable care in a diligent and competent manner. If Client believes RSM has breached the foregoing warranty in connection with the Services, Client shall provide written notice of such breach within thirty (30) days after the performance of such Services, which notice shall include specific details regarding such breach. RSM's sole obligation will be to correct any nonconformance with this warranty. RSM and Client will agree to a reasonable amount of time, based on its severity and complexity, within which RSM is to correct the nonconformance. In the event RSM cannot correct the nonconformance within the agreed upon time period, RSM shall refund to Client the amount paid to RSM for the nonconforming portion of the Services or Deliverables.

6.3. **DISCLAIMER. EXCEPT AS EXPRESSLY STATED IN THIS SECTION 6, THE DELIVERABLES AND THE SERVICES ARE PROVIDED "AS IS" AND RSM DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, (I) IMPLIED WARRANTIES OF TITLE, NON-INFRINGEMENT, MERCHANTABILITY, OR FITNESS FOR ANY PARTICULAR PURPOSE AND (II) ANY WARRANTY THAT ANY DELIVERABLE IS FREE FROM ERROR. NO WRITTEN OR ORAL INFORMATION OR ADVICE GIVEN BY RSM SHALL CREATE ANY WARRANTY. CLIENT SPECIFICALLY WAIVES ANY AND ALL SUCH WARRANTIES AND REPRESENTATIONS.**

6.4. **Non-Reliance**. Client acknowledges and agrees that RSM has not made and is not making any representations or warranties whatsoever regarding the subject matter of this Agreement, express or implied, except as provided in this Section 6, and that it is not relying and has not relied on any representations or warranties whatsoever regarding the subject matter of this Agreement, express or implied, except for the representations and warranties in this Section 6.

7. Indemnification and Limitation of Liability

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7.1. Client's Indemnification of RSM. Client will indemnify and hold RSM harmless against all costs, fees, expenses, damages and liabilities (including reasonable attorneys' fees and costs) associated with (i) any third-party claim, affiliated or unaffiliated, arising from or relating to any Services, Deliverables or other work product from RSM that Client uses or discloses to others in a manner other than that expressly permitted by this Agreement; (ii) a knowing misrepresentation by Client management that has caused, in any respect, RSM's breach of contract or negligence; or (iii) any claim brought by an Affiliate of Client in the event that such Affiliate (a) claims reliance on the Services and/or Deliverables provided by RSM under this Agreement; (b) brings or threatens to bring a claim, action, suit, or other legal proceeding against RSM in connection with such reliance; and, (c) denies that such claim, action, suit, or other legal proceeding is subject to the terms and conditions of this Agreement.

7.2. RSM's Indemnification of Client. RSM will indemnify and hold Client harmless against all costs, fees, expenses, damages and liabilities (including reasonable attorneys' fees and costs) associated with unaffiliated third-party claims arising from RSM's infringement of third-party intellectual property rights, or RSM's fraud or willful misconduct.

7.3. Reserved.

7.4. Reserved.

7.5. Reserved.

7.6. Application of Indemnification Terms. The terms of this Section 7 shall apply regardless of the nature of any claim asserted (including those arising from contract law, statutes, regulations or any form of negligence whether of Client, RSM or others whether arising out of tort, strict liability or otherwise) and whether or not a Party was advised of the possibility of the damage or loss asserted. Such terms shall also continue to apply after any termination of this Agreement by either Party and during any dispute between the Parties.

7.7. LIMITATION OF LIABILITY. CLIENT AND RSM HAVE DISCUSSED THE RISKS AND REWARDS ASSOCIATED WITH THIS ENGAGEMENT LETTER, AS WELL AS RSM'S FEES FOR SERVICES. CLIENT AND RSM AGREE TO ALLOCATE CERTAIN OF THE RISKS SO THAT, TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF A PARTY (AND ITS RESPECTIVE PARTNERS, PRINCIPALS, OFFICERS, DIRECTORS, EMPLOYEES, AFFILIATES, SUBSIDIARIES, CONTRACTORS, SUBCONTRACTORS, AGENTS, REPRESENTATIVES, SUCCESSORS AND ASSIGNS) ARISING OUT OF, FROM, OR RELATING TO THIS AGREEMENT OR THE SERVICES, WORK PRODUCT, OR DELIVERABLES PROVIDED HEREUNDER, WILL NOT EXCEED THE TOTAL AMOUNT OF THE FEES PAID OR PAYABLE TO RSM BY CLIENT DURING THE IMMEDIATELY PRECEDING TWELVE (12) MONTHS UNDER THIS ENGAGEMENT LETTER. IN NO EVENT WILL CLIENT OR RSM (OR THEIR RESPECTIVE PARTNERS, PRINCIPALS, OFFICERS, DIRECTORS, EMPLOYEES, AFFILIATES, SUBSIDIARIES, CONTRACTORS, SUBCONTRACTORS, AGENTS, REPRESENTATIVES, SUCCESSORS AND ASSIGNS) BE LIABLE FOR THE INTERRUPTION OR LOSS OF BUSINESS, OR ANY LOST PROFITS, SAVINGS, REVENUE, OR GOODWILL (REGARDLESS OF WHETHER SUCH LOSSES ARE DEEMED DIRECT DAMAGES), OR

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INCIDENTAL, INDIRECT, CONSEQUENTIAL, PUNITIVE, SPECIAL, EXEMPLARY OR SIMILAR SUCH DAMAGES, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE LIMITATION OF LIABILITY CONTAINED IN THIS SECTION 7.7 SHALL NOT APPLY TO A PARTY'S INDEMNIFICATION OBLIGATIONS UNDER THIS SECTION 7.

8. Term and Termination

8.1. **Term**. This Agreement will commence on the Effective Date and will continue until it is terminated by one or both of the Parties in accordance with this Section 8.

8.2. **Material Breach**. Either Party may terminate this Agreement for a material breach that remains uncured for thirty (30) days after the breaching Party receives written notice of such breach from the non-breaching Party. The failure of Client to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach of this Agreement. RSM will not be liable to Client for any resulting loss, damage or expense connected with a termination for Client's material breach under this provision.

8.3. **Termination without Cause**. Unless otherwise set forth in the Scope of Work, either Party may terminate this Agreement for any reason upon fifteen (15) days prior written notice to the other Party. If the Scope of Work contains a longer notice period for termination without cause than that set forth herein, then the notice period in such Scope of Work will govern; provided, however, that if Client terminates pursuant to this Section 8.3, it must pay all outstanding fees and expenses for Services actually performed and Client Deliverables or portions thereof delivered (in each case, even if such Services or Client Deliverables are incomplete) as of the effective date of termination. If the Engagement Letter contains payment terms on any basis other than fees and expenses paid on time and materials basis, then such payment terms shall govern.

8.4. **Additional RSM Termination Right**. RSM reserves the right to terminate this Agreement if (i) circumstances arise that would cause RSM's continued performance to result in a violation of Law, a regulatory requirement, a legal process, a contractual obligation, or applicable professional standards or (ii) if Client is placed on a verified sanctioned entity list, or if any director or executive of, or other person closely associated with Client or a Client Affiliate is placed on a verified sanctioned person list, in each case, including, but not limited to, lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union or any other relevant sanctioning authority.

8.5. **Effect of Termination**. Upon the effective date of a termination of this Agreement (i) each Party shall promptly return to the other all Confidential Information (in accordance with the provisions set forth in Section 9) of the other Party in its possession; (ii) RSM shall submit to Client an itemized final invoice for any fees, reimbursable expenses, and any related taxes not previously invoiced under this Agreement; (iii) within thirty (30) days after receipt of RSM's final invoice, Client shall pay all undisputed amounts due RSM pursuant to such invoice and all other outstanding invoices; (iv) RSM shall have no further responsibility for any incomplete or in-process Client Deliverable as of the date of termination; and (v) to the extent both Parties mutually agree at such time, RSM will provide Client with up to thirty (30) days of termination

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transition services. The scope, cost, and timing of such termination transition services will be mutually agreed upon by the Parties at such time.

8.6. **Survival**. The following Sections will survive the termination of this Agreement as applicable: 3.4 (Payment), 4 (Use and Ownership), 6 (Warranties and Disclaimers), 7 (Indemnification and Limitation of Liability), 8.5 (Effect of Termination), 9 (Confidentiality) subject to the provisions set forth in Section 9.14, and 11 (General Provisions), together with accrued payment obligations.

9. Confidentiality

9.1. **Use of Confidential Information**. The Parties may, from time to time, disclose Confidential Information (as defined in Section 9.2) to one another. Accordingly, each Party agrees as the recipient (the "Receiving Party") to keep strictly confidential all Confidential Information provided by the other Party (the "Disclosing Party"). The Receiving Party further agrees to use the Confidential Information of the Disclosing Party solely for the purpose of exercising its rights and fulfilling its obligations under this Agreement. The Receiving Party may not use for its own benefit or otherwise disclose any of the Confidential Information of the Disclosing Party for any other purpose. Without Client's prior written consent, RSM will not disclose the fact that it is providing Services to Client, nor disclose to any unauthorized third party any details concerning this Agreement, including the subject of Services. Notwithstanding the preceding, RSM may disclose Client Confidential Information to any Client Affiliate who directly or indirectly is in control of Client (as defined in Section 1.6). In addition, RSM may use Confidential Information provided to it for purposes of creating benchmarking data to be used by RSM professionals and shared with other clients. Any such benchmarking data will be de-identified or aggregated with data from other entities so that users are unable to associate the information with any specific source.

9.2. **Definition of Confidential Information**. "Confidential Information" means, subject to Section 9.4, information in any form, oral, graphic, written, electronic, machine-readable or hard copy consisting of (i) any non-public information provided by the Disclosing Party, including but not limited to, all of its inventions, designs, data, source and object code, programs, program interfaces, know-how, trade secrets, techniques, ideas, discoveries, marketing and business plans, pricing, profit margins and/or similar information; (ii) any information that the Disclosing Party identifies as confidential; (iii) Personal Information as provided in Section 9.11; or (iv) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential. Without limiting the generality of the foregoing, Client acknowledges and agrees that RSM Information constitutes Confidential Information.

9.3. **Exclusions**. The term "Confidential Information" will not include information that (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of this Section 9 by the Receiving Party; (iii) was lawfully in the Receiving Party's possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees

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or agents of the Receiving Party who did not access or use the Confidential Information.

9.4. <u>Protection of Confidential Information</u>. Except as provided in Section 1.4.4, the Receiving Party agrees to disclose the Confidential Information of the Disclosing Party solely to its personnel, agents and representatives for the purpose of exercising the Receiving Party's rights and fulfilling the Receiving Party's obligations hereunder and only to those individuals who are under confidentiality obligations at least as restrictive as those set forth herein. The Receiving Party will treat the Disclosing Party's Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care. The Receiving Party will promptly notify the Disclosing Party, if it becomes aware that any Confidential Information of the Disclosing Party has been used or disclosed in violation of this Agreement.

9.5. <u>Data Protection Compliance</u>. RSM takes reasonable steps to comply with all applicable privacy, cybersecurity and data protection Laws that may apply to the data it processes on behalf of its clients. Upon request, but not more than annually during the term of this Agreement, RSM will deliver to Client a copy of its third-party provided SOC 2, Type 1 Certification evidencing the operating effectiveness of RSM's Information Technology (IT) control environment. RSM will also provide summaries of its IT security and disaster recovery policies and make its senior IT personnel reasonably available for discussion upon request. RSM's SOC 2, Type 1 Certification and any information RSM discloses to Client concerning its IT control environment shall constitute Confidential Information of RSM subject to the confidentiality obligations set forth under this Section 9.

9.6. <u>Return of Confidential Information</u>. Promptly upon the written request of the Disclosing Party or upon termination of this Agreement, the Receiving Party will return to the Disclosing Party or destroy all tangible copies of the Disclosing Party's Confidential Information in its possession. RSM will, however, maintain a copy of any Confidential Information necessary to support its work product under this Agreement solely for reference and archive purposes in accordance with applicable professional standards. With respect to Confidential Information communicated through email or which has been scanned or otherwise stored electronically by the Receiving Party, such Party will make commercially reasonable efforts to delete such information from its active storage medium. Notwithstanding the preceding, the Parties acknowledge that in the case of Confidential Information communicated through email or which has been scanned or otherwise stored electronically by the Receiving Party, the Receiving Party's deletion of (i) email messages from individual mailboxes or (ii) documents from network or individual hard drives will not result in the removal of all copies of such information from the Receiving Party's back-up or archival systems. Any Confidential Information retained will remain subject to the confidentiality obligations of this Agreement, will be maintained in a secure environment, and will be destroyed in accordance with the Receiving Party's record retention policies. Neither the Receiving Party's retention of archival copies nor failure to remove copies from its back-up or archival systems will be deemed a breach of this Agreement.

9.7. <u>Compelled Disclosure</u>. In the event that the Receiving Party becomes legally compelled to disclose any of the Confidential Information of

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the Disclosing Party, or as may be required by applicable industry regulatory standards, the Receiving Party will provide the Disclosing Party with prompt notice, to the extent such notice is legally permissible, so that the Disclosing Party may, at its sole expense and discretion, seek a protective order or other appropriate remedy.

9.8. **Remedy**. Each Party acknowledges that the other Party may not have an adequate remedy in the event that it breaches the provisions of this Agreement regarding Confidential Information and that such Party may suffer irreparable damage and injury in such event. The breaching Party agrees that the non-breaching Party, in addition to seeking any other available rights and remedies as may apply, may seek an injunction restraining the breaching Party from committing or continuing such violation.

9.9. **Pre-Existing Nondisclosure Agreements**. In the event that the Parties have executed a separate nondisclosure agreement and such agreement does not automatically terminate or expire upon execution of this Agreement, such agreement shall be terminated as of the effective date of this Agreement.

9.10. **Record Retention**. RSM maintains a record retention policy for documents, including documents in electronic form, in its possession from Client and otherwise. Documents tendered to RSM in tangible form may be stored solely in electronic form. A summary of RSM's record retention policy is available to Client upon request. RSM will exert commercially reasonable efforts to follow its record retention policy and will destroy documents in accordance with its policy, unless otherwise instructed by Client or as otherwise agreed to by the Parties in writing.

9.11. **Personally Identifiable Information**.

9.11.1. The term "Personal Information" is any personal data that directly or indirectly identifies a natural person as may be defined by applicable privacy, data protection or cybersecurity Laws, and includes, but is not exclusive to non-public, personally identifiable information such as Social Security numbers, driver's license numbers or state-issued identification card numbers, credit or debit card numbers with or without any required security code, number or passwords, health information, and other personal information as defined by applicable Laws, whether of Client or Client's customers.

9.11.2. Each Party agrees that it will not transmit to the other, in any manner, (i) Personal Information that is not needed to render the Services hereunder and (ii) Personal Information that has not been encrypted. Client also confirms that it has provided all notices and obtained any consents required under applicable data protection Laws prior to its collection, use and disclosure to RSM of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

9.11.3. Client represents that it will identify any personal, technical or other data provided to RSM pursuant to this Agreement that may be subject to heightened protections under applicable privacy, cybersecurity and data protection Laws, including, but not exclusive to, protected health information pursuant to the Health Information Portability and Accountability Act of 1996 ("HIPAA"), classified or controlled unclassified information subject to Defense Federal Acquisition Regulation Supplement ("DFARS"), or International Traffic in Arms Regulations ("ITAR") controlled data, prior to disclosure of such protected data to RSM. Prior to Client or its Affiliates furnishing any personal data to RSM or

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one of its Subcontractors or Affiliates in connection with this Agreement that originates from the European Economic Area, Switzerland, or another jurisdiction with data protection Laws based on or substantially similar to the European Union General Data Protection Regulation 2016/679, Client and RSM shall enter into the appropriate data privacy provisions and contractual clauses relating to the transfer and processing of such personal data as required by such data protection Laws.

9.11.4. RSM will use all such Client-provided Personal Information, if at all, only for the purposes described in the Scope of Work. RSM agrees to maintain appropriate security measures to protect such Personal Information in accordance with applicable Laws.

9.12. Unauthorized Access. If RSM becomes aware of an unauthorized acquisition or use of Confidential Information or a breach of security affecting such Confidential Information, it will promptly inform Client of such acquisition or breach as required by Law, and take reasonable steps to prevent further disclosure or use. RSM will also reasonably cooperate with Client in support of any breach notification requirements as imposed upon Client by applicable Laws.

9.13. Limited Disclosure of Information for Evaluating Independence. This Section 9.13 applies if Client (i) has any international operation, (ii) owns more than ten percent (10%) of any class of securities issued by a foreign corporation or entity, or (iii) has a foreign corporation or entity as an owner of more than ten percent (10%) of any class of its securities. RSM is a member of RSM International, a network of independent accounting firms. Professional rules require RSM to evaluate auditor independence taking into consideration both RSM's Services to Client and Client's affiliates and any services to Client and Client's affiliates performed by other member firms of RSM International. To permit RSM to comply with these independence rules, Client agrees that RSM may disclose to and discuss with RSM International and its member firms (i) the name of any corporation, partnership, trust, limited liability company or other entity for whom RSM performs Services; (ii) any ownership relationship between that corporation, partnership, trust, limited liability company, or other entity and any other entity; and (iii) the nature of the Services that RSM performs. This information will be used solely for the purpose of evaluating the independence of RSM and other RSM International firms.

9.14. Survival. This Section 9 shall survive the termination or expiration of this Agreement for a period of one (1) year; provided, however, that with respect to (i) any Confidential Information that has been designated by the Disclosing Party as "trade secret" information; (ii) Personal Information; or (iii) RSM Information, the confidentiality obligations under this Section 9 shall remain in effect for so long as such Confidential and Personal Information retains its status under applicable Law.

10. Insurance

During the term of this Agreement, RSM shall maintain the following insurance coverage:

10.1. Worker's Compensation and Employers' Liability. Workers' Compensation coverage with statutory limits as required by the state in which the Services are performed and Employers' Liability coverage with a limit of $1 million each accident for bodily injury, $1 million each employee for bodily injury by disease, and $1 million policy limit for bodily injury by disease.

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10.2. **Commercial General Liability**. A Commercial General Liability policy with a limit of $1 million per occurrence and $2 million in the annual aggregate.

10.3. **Automobile Liability**. An Automobile Liability policy with a combined single limit of $1 million.

10.4. **Professional Liability**. A Professional Liability policy with a limit of $1 million per claim and in the annual aggregate.

10.5. **Privacy and Security Risk (Cyber coverage)**. A Privacy and Security Risk Liability policy with a limit of $1 million per claim and in the annual aggregate.

10.6. **Crime**. (Employee Theft, Premises and Computer Fraud). A Crime policy with a limit of liability of $1 million per occurrence and in the annual aggregate.

10.7. **Umbrella/Excess Coverage**. Umbrella liability coverage of $5 million per occurrence and per event aggregate shall sit above the Workers' Compensation, Commercial General Liability, and Automobile liability policies.

Client shall be granted additional insured status (or Loss Payee status under Crime policy) via a blanket endorsement for applicable policies. Upon Client's written request, RSM will provide Client with a certificate or certificates of insurance evidencing proof of coverage for the above-referenced policies. RSM's insurers maintain an A.M. Best's rating of at least A-/VII.

11. General Provisions

11.1. **Transfer or Assignment**. Neither this Agreement nor any other obligations of a Party under this Agreement may be assigned or delegated by a Party without the written consent of the other Party, which shall not be unreasonably withheld. Written consent shall be deemed to have been received for a Party's assignment of this Agreement to any acquirer of, or successor to, all or substantially all of its assets or ownership interests, provided that such Party provides the other Party with not less than ten (10) business days advance written notice of such assignment and such other Party does not raise good faith objections to such assignment within ten (10) business days from the receipt of such notice. Good faith objections include, but are not limited to, assignments that could (i) impair RSM's independence, (ii) create a conflict of interest for RSM with respect to one or more of RSM's clients, (iii) cause either Party to be in breach of its obligations to a third party, or (iv) provide one of a Party's competitors with access to a Party's confidential or proprietary information. Any such transfer or assignment will become effective only if and when the transferee or assignee agrees in writing to be bound by the terms of this Agreement.

11.2. **Force Majeure**. Neither Party will be responsible for any delay nor failure in performance resulting from acts beyond such Party's reasonable control ("Force Majeure"). Force Majeure will include, but not be limited to, acts of God, government or war, riots or strikes, epidemics, fires, floods, cyberattacks or disasters. At its option, Client may terminate any Services that are delayed more than sixty (60) days by a Force Majeure event(s); provided, however, that Client is not excused from paying RSM for all Services rendered and Deliverables provided prior to the termination of the Agreement. Force Majeure may not extend any payment obligation by more than fifteen (15) days.

11.3. **Publicity**. Nothing in this Agreement will provide to RSM any license or other right to use

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Client's trademarks or service marks except in connection with the provision of the Services. Notwithstanding the foregoing, unless notified otherwise by Client during the term, RSM may include Client's name in any client list that it provides to individual prospective clients for marketing purposes; however, this sentence will not authorize RSM to include Client's name in any advertisements or publications, even as part of a client list.

11.4. Electronic Communications. The Parties acknowledge that they may correspond or convey documentation, including Confidential Information, via various forms of electronic transmission, including, but not limited to, email, FTP and cloud-based sharing and hosting applications, and that neither Party has control over the performance, reliability, availability or security of these electronic transmission methods. Therefore, neither Party will be liable for any loss, damage, expense, harm, disclosure or inconvenience resulting from the loss, delay, interception, corruption, disclosure or alteration of any electronic transmission where the Party has used commercially reasonable efforts to protect such information. RSM offers its clients the opportunity to use a secure internet portal for the exchange of confidential information using commercially standard encryption protocols. Use of a portal requires acceptance of an end-user agreement that as of the date of this Agreement, can be found at User Terms and Conditions.

11.5. Nonsolicitation. To the fullest extent permitted by Law, during the term of this Agreement and for a period of one (1) year following its expiration or termination, neither Party will actively solicit, employ or otherwise engage any of the other Party's partners, principals or employees, including former partners, principals or employees, who were involved in providing or receiving Services under the Agreement. In the event that either Party breaches this provision, the breaching Party agrees to pay to the aggrieved Party within thirty (30) days after demand, an amount equal to the greater of $50,000 or one-hundred percent (100%) of the annual base salary of any such partner, principal or employee. For avoidance of doubt, the foregoing does not prohibit either Party from employing individuals who (i) were not involved in performing Services hereunder and (ii) who apply for positions in response to public postings, employment advertisements or other general solicitations of employment not targeted at such individuals, whether such applications are during or after the term of this Agreement.

11.6. No Agency. RSM is an independent contractor. Neither Party's partners, principals nor employees will be considered employees of the other Party for any purpose. Nothing in this Agreement shall be construed to create the relationship of principal and agent, employer and employee, partners or joint venturers between RSM and Client, and neither Party has the authority to bind the other Party to any third party.

11.7. No Third-Party Beneficiaries. Neither Party intends that there be any third-party beneficiaries to this Agreement, except with respect to RSM Network Firms, Affiliates of RSM, and Third-Party Contractors, as provided under Section 1.4.

11.8. Notices. Any notice to be given hereunder will be in writing and addressed to the Party and address stated below or such other address as the Party may designate from time to time by written notice. Except as otherwise expressly provided in this Agreement, notices hereunder will be deemed given and effective (i) if personally delivered, upon delivery; (ii) if sent by overnight, rapid-delivery service with tracking capabilities, upon receipt; (iii) if sent by facsimile

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or electronic mail, at such time as the Party that sent the notice receives confirmation of receipt by the applicable method of transmittal; or (iv) if sent by certified or registered United States mail, upon receipt.

Notice to Client will be sent to the address provided in this Agreement.

Notice to RSM will be sent to Office of the General Counsel, RSM US LLP, 200 South Wacker Drive, Suite 3900, Chicago, IL 60606.

11.9. Governing Law. This Agreement will be governed and construed in accordance with the laws of the state of Illinois, without regard to the conflicts of laws or principles thereof, and applicable U.S. federal law. Any and all disputes, claims or litigation arising from or related in any way to the Services, Client Deliverables, RSM Work Product, RSM Information or this Agreement, or any provisions herein, will be resolved exclusively in the state and federal courts located therein. The Parties hereby waive any objections against and expressly agree to submit to the personal jurisdiction and venue of such state or federal courts.

11.10. Time to Bring Claims. No claim or action by either Party, regardless of whether the claim is in contract, in tort, at law or in equity, arising out of or relating to any matter under this Agreement, may be brought by either Party more than twenty-four (24) months after the Party first knows or has reason to know that the claim or cause of action has accrued, but in no event more than thirty-six (36) months following the completion of the Services. This Section 11.10 may shorten, but in no event will it extend, any period of limitation on actions otherwise provided by applicable Law.

11.11. Legal Action Requiring Disclosure. In the event RSM is requested or authorized by Client or is required by regulation, Law, subpoena or other legal process to produce its documents or its personnel as witnesses with respect to its Services for Client, Client will, so long as RSM is not a Party to the proceeding in which the information is sought, reimburse RSM for its professional time and expenses, including the reasonable fees and expenses of counsel, incurred in responding to such requests.

11.12. Entire Agreement; Amendment. This Agreement constitutes the entire agreement between the Parties and supersedes all prior agreements and understandings, whether written or oral, relating to the subject matter of this Agreement. This Agreement may be amended or modified only by a written instrument executed by both Parties.

11.13. Equal Opportunity Employer of Protected Veterans and Individuals with Disabilities. The Parties hereto shall abide by the requirements of 41 CFR 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, gender identity, sexual orientation, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment, qualified individuals without regard to race, color, religion, sex, gender identity, sexual orientation, national origin, protected veteran status or disability.

11.14. Miscellaneous. No delay or omission by either Party in exercising any right under this

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Agreement will operate as a waiver of that or any other right. A waiver or consent given by either Party on any one occasion will be effective only in that instance and will not be construed as a bar or waiver of any right on any other occasion. If any provision of this Agreement is found to be invalid by any court or arbitrator having competent jurisdiction, the invalidity of such provision will not affect the validity of the remaining provisions.

11.15. Counterparts and Electronic Signatures. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each Party hereto agrees that any electronic signature of a Party to this Agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing"; (ii) to have been signed; and (iii) to constitute a record established and maintained in the ordinary course of business, and an original written record when printed from electronic files. Each Party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, “electronic signature” includes, but is not limited to (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities, or (iv) a digital signature.

11.16. No Disparagement. Neither Party, nor any of its respective partners, principals, shareholders, members, officers, directors, employees, Affiliates, subsidiaries, agents or representatives, shall initiate or participate in any action or conduct tending to injure, bring into disrepute, ridicule, damage or destroy the goodwill of the other Party or the other Party’s Affiliates. The foregoing shall not be construed to prevent or prohibit a Party, or any of its respective partners, principals, shareholders, members, officers, directors, employees, Affiliates, subsidiaries, agents or representatives from (i) exercising its rights under this Agreement; (ii) complying with a legal obligation or a professional responsibility; or (iii) reporting, providing or disclosing information to federal, state, municipal or local government agencies, authorities or officials in the ordinary course of business or as required by Law. Further, in the event a Party or any of its respective partners, principals, shareholders, members, officers, directors, employees, Affiliates, subsidiaries, agents or representatives breach this Section 11.16, the non-breaching Party and its respective partners, principals, shareholders, members, officers, directors, employees, Affiliates, subsidiaries, agents and representatives shall no longer be bound by the obligations set forth under this Section 11.16.

11.17. Headings. The section headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

11.18. Neutral Interpretation. This Agreement constitutes the product of the negotiation of the parties hereto and the enforcement hereof shall be interpreted in a neutral manner, and not more strongly for or against any party based upon the source of the draftsmanship hereof.

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EXHIBIT A
NON-RELIANCE AND RELEASE LETTER AS PROVIDED BY SECTION 4.4 OF THE ATTACHED TERMS AND CONDITIONS
[to be placed on third-party recipient's letterhead]
(SPECIMEN ONLY—DO NOT EXECUTE)

[Date]

Mr. / Ms. [name of principal contact at client/person from client executing the engagement agreement]
[Title]
[Client Full Legal Name]
[Client Street Address, Suite XX]
[City, State Zip]

Dear Mr. / Ms. [name of contact]:

[Full legal name of our client] ("Company") has informed [full legal name of third-party recipient] ("Recipient") that RSM US LLP ("RSM") has performed certain consulting and professional services for Company in connection with [an Engagement Letter] [a Master Services Agreement] by and between Company and RSM dated [date of engagement letter or master services agreement] (the "Engagement Agreement"). Recipient understands that any advice, recommendations, information, reports or work product provided to Company by RSM in connection with the Engagement Agreement (collectively, the "Work") was performed by RSM exclusively for Company's sole benefit and use, and not for the benefit or use of Recipient or any other third party.

Company has requested that RSM provide Recipient access to [SPECIFY—reports, working papers] that were developed by RSM in connection with the Work. Recipient acknowledges and agrees that the Work was prepared at the direction of Company and may not include all procedures or information deemed necessary for the purposes of Recipient, and that certain findings and information may have been communicated to Company that are not reflected in any tangible Work provided to Company. Recipient further acknowledges and agrees that RSM makes no representations as to the sufficiency, accuracy, completeness or appropriateness of the Work for Recipient's purposes.

In consideration of Company allowing Recipient access to the Work and, if requested by Recipient and approved by Company, discussing the Work with RSM, Recipient acknowledges and agrees that: (i) it does not acquire any rights (ownership, legal, or otherwise) as a result of such access; (ii) as between RSM and Recipient, all right, title, and interest in the Work is, and shall remain, the sole and exclusive property of RSM; and, (iii) RSM does not assume any duties or obligations to Recipient in connection with such access. Recipient further acknowledges and agrees that it will not: (a) disclose or make the Work available to any other parties, except to the extent required by law, regulation, subpoena or other legal process; or, (b) provide expert testimony or litigation support services or otherwise accept an engagement to comment on issues relating to the quality of the Work.

Recipient agrees to release, indemnify, defend and hold RSM and its affiliates and their respective partners, principals, officers, directors, employees, contractors, representatives, successors and assigns harmless

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from and against any and all claims, actions, liabilities, damages, losses, costs or expenses (including reasonable attorneys' fees) incurred or suffered by, or asserted against, RSM arising out of or from: (x) Recipient's reliance on, or unauthorized use or disclosure of, the Work; or, (y) Recipient's breach of the agreements set forth herein. Further, Recipient agrees that RSM is an intended third-party beneficiary to this release letter, and that RSM will have a direct right of action to enforce the terms and conditions of this release letter against Recipient.

[Full legal name of third-party recipient]:

By: _____ Date: _____
[Name, Title]

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