

TERMS AND CONDITIONS FOR LAW FIRM SURVEY

THESE TERMS AND CONDITIONS FOR LAW FIRM SURVEY (“AGREEMENT”) IS A LEGAL AGREEMENT BETWEEN THE PARTY (“YOU” or “YOUR”) WHO PURCHASES THE ARMANINO LAW FIRM SURVEY (“SURVEY”) USING THE ONLINE ORDERING FORM LOCATED AT [HTTPS://LAWFIRMSURVEY.ARMANINO.COM](https://LAWFIRMSURVEY.ARMANINO.COM) AND ARMANINO ADVISORY LLC (“ARMANINO”). YOU MAY PURCHASE AND USE THE SURVEY ONLY IF YOU ACCEPT THIS AGREEMENT. BY CLICKING “PLACE ORDER” BUTTON, OR BY DOWNLOADING THE SURVEY PDF, YOU ACKNOWLEDGE THAT YOU HAVE READ THIS AGREEMENT AND AGREE TO BE BOUND BY ITS TERMS. IF YOU DO NOT AGREE TO ALL OF THE TERMS OF THIS AGREEMENT OR DO NOT AGREE TO BE BOUND BY THIS AGREEMENT, DO NOT CLICK “SUBMIT PAYMENT” BUTTON AND DO NOT DOWNLOAD OR USE THE SURVEY.

1. Purchase of the Survey; Availability.

a. Upon receipt of Your online order form and successful processing of Your payment, Armanino will email to the address provided by You (“Your Email”), one of the following:

i. If you are a Survey participant, you will receive an Excel version of the Survey to be complete by an agreed-upon deadline. The Excel file will be sent via email to the person designated by You to be in charge of completing the data. Once the survey process has been completed and the Survey results are ready for your use, the person designated by You to complete the results will be notified via email that Survey results are available to download via a secure download link.

ii. If You are only purchasing the “Static PDF” Survey results, once Your payment has been processed, a secure download link for a PDF version of the Armanino Survey will be provided to You to Your Email.

iii. If You are purchasing the “Interactive Reporting Tool” (either on its own or through the “Both” option), you will receive up to two (2) user log-ins and a User Guide. No further support is included.

b. All orders are non-cancellable and non-refundable.

c. Armanino makes no guarantee regarding up-time or usability of its website or the Survey. You understand that Armanino may choose, in its sole discretion, at any time, to discontinue the Survey and/or take down the Survey site, with no further obligations to You.

2. Survey Access; Term.

a. You understand that Your payment of fees entitles You to the then-current Survey results. You must separately purchase any subsequent Surveys. If You purchased the Interactive Reporting Tool, will only have access to the tool until the earlier of (i) one (1) year after purchase and (ii) date the next year’s survey is published by Armanino, at which time Your access and licenses will be immediately terminated.

b. Armanino typically updates the Survey annually, but expressly reserves the right to update with different frequency.

3. Limited Use License. Upon full payment of all fees, You will receive a nonexclusive, non-sublicensable, and non-assignable license to use the Survey (whether Static PDF or Interactive Reporting Tool) for the sole purpose of Your internal management. You remain responsible for the compliance with this Agreement by anyone with whom you share the Survey. To use any portion of the Survey for any external purpose (such as, e.g., preparation of a declaration in a fee motion, a declaration in a malpractice, dissolution or employment dispute, support for business valuation, or support for or opposition to expert witness testimony used in any type of engagement for a fee), Armanino’s prior written approval is required; please contact Armanino’s General Counsel office at LegalDepartment@armanino.com.

4. Usage Right. You hereby grant Armanino a perpetual, non-exclusive, royalty free, transferable, irrevocable, worldwide, sublicensable license to the data input by You, your affiliates, agents or representatives to the Survey, to allow Armanino to use such data and information for the purposes of benchmarking and analysis (including statistical, data and trend analysis), creation of data models, and for any other lawful purposes. You authorize Armanino to include Your anonymized data in aggregations that may be shared publicly, including, without limitation, on Armanino’s website, with its clients, with other users of the Survey, and with other third parties. Armanino may also transfer the information from the U.S. to other countries,

which may have less stringent data protection laws. Any of Your raw data collected will only be accessible by Armanino staff or contractors who need to process this information and are subject to non-disclosure obligations.

5. Proprietary Rights. Armanino owns the Survey, subject only to the limited rights expressly granted hereunder. Armanino reserves all rights, title and interest in and to the Survey, including all related intellectual property rights. No rights are granted to You or any third party hereunder other than as expressly set forth herein. All information contained in the Survey is copyrighted and owned solely by Armanino or its affiliated companies. You agree that nothing in this Agreement shall give You any right, title or interest in the Survey other than the right to use the same in accordance with this Agreement. You acknowledge and admit the validity of all copyrights for the Survey and all associated copyright registrations, and You further acknowledge that any and all rights that might be acquired by You because of Your use of the Survey shall inure to the sole benefit of Armanino. You shall not modify, copy, distribute, transmit, display, reproduce, publish, license, create derivative works from, sublicense, transfer, assign, sell or otherwise convey the Survey in any way not specifically granted in this Agreement. You shall not use the Survey for any purpose that is unlawful or otherwise prohibited by the terms herein.

6. Limitation of Liability. YOU AGREE, THAT TO THE MAXIMUM EXTENT PERMITTED BY LAW, IN NO EVENT SHALL ARMANINO HAVE ANY LIABILITY TO YOU ARISING FOR ANY REASON UNDER THIS AGREEMENT OR RELATING TO THE SURVEY, EVEN IF ANY REMEDY FAILS IN ITS ESSENTIAL PURPOSE. ADDITIONALLY, TO THE MAXIMUM EXTENT PERMITTED BY LAW, IN NO EVENT SHALL ARMANINO HAVE ANY LIABILITY FOR ANY LOST PROFITS OR FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES, OR COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, HOWEVER CAUSED AND, WHETHER IN CONTRACT, TORT OR OTHERWISE, ARISING OUT OF, OR IN ANY WAY CONNECTED WITH THIS AGREEMENT, INCLUDING BUT NOT LIMITED TO THE USE OR INABILITY TO USE THE SURVEY, TANY INTERRUPTION, INACCURACY, ERROR OR OMISSION, EVEN IF ARMANINO HAS BEEN PREVIOUSLY ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

7. No Warranties. ARMANINO MAKES NO REPRESENTATION OR WARRANTY, AND EXPRESSLY DISCLAIMS ANY LIABILITY WITH RESPECT TO THE CONTENT OF THE SURVEY, INCLUDING BUT NOT LIMITED TO ERRORS OR OMISSIONS CONTAINED THEREIN, LIBEL, INFRINGEMENT OF RIGHTS OF PUBLICITY, PRIVACY, TRADEMARK RIGHTS, MORAL RIGHTS, OR THE DISCLOSURE OF CONFIDENTIAL INFORMATION; AND (III) THE WORK IS PROVIDED ON AN “AS IS” BASIS, AND ARMANINO DISCLAIMS ANY AND ALL OTHER WARRANTIES, CONDITIONS, OR REPRESENTATIONS (EXPRESS, IMPLIED, ORAL OR WRITTEN), RELATING TO THE WORK ANY PART THEREOF, INCLUDING, WITHOUT LIMITATION, ANY AND ALL IMPLIED WARRANTIES OF QUALITY, PERFORMANCE, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. ARMANINO MAKES NO WARRANTIES RESPECTING ANY HARM THAT MAY BE CAUSED BY THE TRANSMISSION OF A COMPUTER VIRUS, WORM, TIME BOMB, LOGIC BOMB OR OTHER SUCH COMPUTER PROGRAM.

8. Indemnification. You shall defend, indemnify and hold harmless Armanino and its affiliates, employees, agents, successors and

assigns from any from any losses, liabilities, judgments, damages, claims, actions, proceedings, demands, costs and expenses (including, but not limited to, reasonable attorneys' fees) (collectively, "Losses") arising from or related to (a) your use of, reliance on, or participation in the Survey; (b) your failure to comply with the terms and conditions of this Agreement; or (c) your violation of law, negligence, willful misconduct, or other acts or omissions related to or arising from this Agreement.

9. Confidentiality. You acknowledge and agree that the Survey and all content thereof is the confidential information of Armanino (the "Confidential Information"). You shall use reasonable diligence, and in no event less than that degree of care that you use in respect to your own confidential information of like nature, to prevent the disclosure or reproduction of the Survey, except as authorized by Armanino in writing prior to such disclosure. Without limiting the generality of the foregoing, to the extent that this Agreement permits the copying of Confidential Information, all such copies shall bear the same confidentiality notices, legends, and intellectual property rights designations that appear in the original versions and You shall keep detailed records of the location of all Confidential Information. You will not disclose the Confidential Information to any third parties, or any employee or individual contractor otherwise permitted to use the Confidential Information that is not bound to You by confidentiality obligations no less restrictive than those set forth herein.

10. Payment processing. HeartLand, Inc. is a merchant processing the payment information you provide. Armanino does not receive, store or review any of your credit card information.

MESSAGE FROM HEARTLAND: Your payment and personal information is always safe. Once you have entered your credit card information, it is securely send to Heartland Payment Systems (Heartland). Heartland uses Secure Sockets Layer (SSL) software, which is the industry standard and among the best software available today for secure commerce transactions. It encrypts all of your personal information, including credit card number, name, and address, so that it cannot be read over the internet.

11. Independent Contractors. The parties are independent contractors, and this Agreement shall not establish any relationship of partnership, joint venture, employment, franchise or agency between the parties. No party has the power to bind the other or incur obligations on the other's behalf.

12. Force Majeure. Neither party shall be held liable for any failure or delay in its performance under this Agreement (other than for delay in the payment of money due and payable hereunder) as a result

circumstances beyond its reasonable control including, without limitation, acts of God, war and mobilization, acts of terror, catastrophes of nature, strikes, lock-out, fire, damage to facilities, and import and export regulations. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.

13. APS Disclosure; Sharing Information. Armanino LLP and Armanino Advisory LLC practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Armanino LLP is a licensed CPA firm and provides audit and attest services to its clients. Armanino Advisory LLC is not a licensed CPA firm and does not provide audit or attest services. You understand that you have retained Armanino Advisory LLC for purposes of this engagement. Services provided by Armanino LLP, if any, are governed by a separate engagement letter. To the extent you have separately engaged Armanino LLP to provide services, you hereby consent and authorize us to share with Armanino LLP information that that we may obtain from you in the course of our engagement.

14. General. This Agreement (together with each applicable order form) sets forth the entire understanding between the parties and supersedes any and all oral or written agreements or understandings between the parties as to its subject matter. If any provision of this Agreement is held to be illegal, invalid or unenforceable, such provision shall nonetheless be enforced to the fullest extent permitted by applicable law, so as to reflect the original intent of the parties, and such provision shall not affect the legality and validity of any other provision. You may not assign any of Your rights or obligations under this Agreement, whether by operation of law or others. Any terms of this Agreement, which by their nature extend beyond the day this Agreement comes to an end shall remain in effect. Where the context so admits, any reference to the singular includes the plural, any reference to the plural includes the singular, and any reference to one gender includes all genders. This Agreement shall be governed by the laws of the State of California, without reference to its conflicts of laws. Each party submits to the exclusive jurisdiction of the courts of the State of California, County of Contra Costa with respect to any dispute arising out of or related to this Agreement, and each party expressly waives any and all objections such party may have to venue, including, without limitation, the inconvenience of such forum, in any of such courts. This Agreement may not be amended, modified or superseded, unless expressly agreed to in writing by both parties.