

ProSystem fx MASTER AGREEMENT

This Agreement is effective as of the date the Order Form (as defined below) to which this Agreement is annexed is accepted by CCH, a Wolters Kluwer business ("CCH") in Torrance, California and is by and between the customer named in the Order Form to which this Agreement is annexed (the "Customer") and CCH.

WHEREAS, the parties agree that this Agreement shall govern all ProSystem fx Office products and programs (such products and programs, including any enhancements, alterations, modifications, revisions, new releases or updates, hereafter collectively referred to as the "ProSystem fx Programs"), ProSystem fx services, CCH-provided third party software, programs and all CCH-provided third party hardware which Customer shall have ordered pursuant to a ProSystem fx Renewal/Maintenance confirmation or CCH ProSystem fx Software Order Form (each, an "Order Form").

IT IS THEREFORE AGREED:

1. LICENSES

- A. CCH grants Customer and Customer accepts a personal, non-exclusive, nontransferable right and license for usage of the ProSystem fx Programs only at the Customer's offices identified on page 1 of the Order Form ("Designated Office") on onsite hardware meeting CCH's standard published hardware specifications as in effect from time to time. If Customer has accepted and paid the then current license fees for an Off-Site License pursuant to the Order Form, such grant shall also include the right and license of authorized users from the Designated Office of Customer to use the ProSystem fx Programs on computers to be used solely for business travel outside of the Designated Office in accordance with the terms and conditions of this Agreement. For customers of ProSystem fx Engagement, such grant shall also include the right to license authorized users in the conduct of business off-site from the Designated Office to install the ProSystem fx Programs on their notebook or laptop computers to be used solely in accordance with the terms and conditions of this agreement.
- B. Except as expressly set forth in this Agreement, Customer has no right to use, print, copy, reproduce, or display ProSystem fx Programs in whole or in part; disclose, publish, release or transfer ProSystem fx Programs to anyone; or modify, reverse engineer or decompile ProSystem fx Programs.
- C. CCH shall have the sole right to enhance, alter, modify, update or create derivative works from its programs. Any such updates or modifications shall be at CCH's sole election.
- D. Customer understands and agrees that Customer shall not use the ProSystem fx Programs in a service bureau environment, in a shared office arrangement or in any other manner for the purpose of computing tax returns or producing pro forma or client organizer data files/interview forms on behalf or for the benefit of any tax preparer other than the Customer or for any other purpose not expressly permitted in this Agreement. Breach of this Article shall result in immediate termination of this Agreement and immediate return of the ProSystem fx Programs.
- E. As part of the ProSystem services, CCH shall provide to Customer such updates for the ProSystem fx Products as CCH develops and makes available to all of its customers in the ordinary course of its business for the purpose of keeping the ProSystem fx Products current and state-of-the-market competitive. CCH may, at CCH's sole discretion, from time-to-time make available to Customer other enhancements, alterations, modifications, revisions, updates and new releases (collectively, the "Improvements") of the ProSystem fx Programs. All updates and other Improvements so provided by CCH shall be subject to all of the terms and conditions of this Agreement.

2. TITLE AND COPYRIGHT

The ProSystem fx Programs and any and all related written materials and user documentation ("Materials") are the valuable, confidential, copyrighted and trade secret property of CCH, and CCH owns all right, title and interest in and to the ProSystem fx Programs and Materials, including without limitation, all ancillary and interface software, all current and future enhancements, modifications, revisions, new release and updates thereof and any derivative works based thereon and all documentation related thereto, and all copyrights, trade secrets and patents therein. Copying of the ProSystem fx Programs or the Materials is forbidden. Except as otherwise expressly set forth in this Agreement, Customer agrees to hold the ProSystem fx Programs and Materials in confidence and will not disclose the ProSystem fx Programs and Materials to any person, firm or enterprise. Customer may be held legally responsible for any copyright infringement that is caused or encouraged by or related to its failure to abide by the terms of this Agreement.

3. CCH-PROVIDED THIRD PARTY SOFTWARE PROGRAMS/HARDWARE

Any CCH-provided third party software program/hardware shall be provided "AS IS" without warranty of any kind. All rights and obligations with respect to said CCH provided third party software program/hardware shall be governed exclusively by the terms and conditions of agreements provided by suppliers of said third party software program/hardware and Customer hereby releases CCH from all liability and responsibility with respect thereto.

4. TERM AND TERMINATION

- A1. For the programs identified on the Order Form as ProSystem fx Outsource and ProSystem fx Planning, the initial term of this Agreement shall be from the

date of CCH'S acceptance of the Order Form through November 30, 2009. Customer may extend this license for each next successive Tax Processing Year (defined as December 1st of one calendar year through November 30th of the following calendar year) by payment of any applicable annual license renewal fee.

- A2. For ProSystem fx Trial Balance, ProSystem fx Fixed Assets, ProSystem fx Practice, ProSystem fx Engagement, ProSystem Write-Up, ProSystem fx Practice Driver, ProSystem fx Profit Driver, ProSystem fx Document, ProSystem fx Practice Management, CCH Coolbar, and ProSystem fx Scan, the initial term of this Agreement shall be for one full year from the date of CCH's acceptance of the attached order. Customer may extend this license for each next successive 12 month period (each a "License Year") by payment of any applicable annual license renewal fee.
- A3. For ProSystem fx Tax, the initial term of this Agreement shall be from the date of CCH'S acceptance of the Order Form through November 30, 2009 for calendar year filers, and through the customer's fiscal year end for fiscal year filers.
- B. The licenses granted and/or the services provided hereunder may be terminated by CCH (i) immediately upon notice to Customer if Customer breaches this Agreement or fails to comply with any of its terms or conditions or if any charges hereunder remain unpaid for a period of thirty (30) days, or (ii) for any reason upon thirty (30) days written notice to Customer prior to the commencement of any Tax Processing Year or License Year, as the case may be.
- C. Termination of licenses granted or services provided hereunder for any reason shall not affect either Customer's obligation to pay any sums due hereunder or any additional remedies available to CCH by law or equity.
- D. Upon termination of the licenses granted hereunder, Customer shall cease all further use of the ProSystem fx Programs and Material and at CCH's direction, either return to CCH, or confirm to CCH as destroyed, all copies of the ProSystem fx Programs and Materials

5. CHARGES AND PAYMENTS

In addition to those fees that are immediately due and payable, all other fees and charges specified for the products and services indicated on the Order Form shall be payable upon receipt of invoice. Customer shall pay a late payment charge computed at a rate of the lesser of 1 1/2 percent per month or the maximum permitted by applicable law on any unpaid amount for each calendar month or fraction thereof that payment is overdue. Customer agrees to pay any sales or use taxes charged by any state or local government entity in any of the states in which this Agreement is performed.

6. CUSTOMER OBLIGATIONS REGARDING CCH SERVICES

- A. Customer shall utilize ProSystem fx services in accordance with the Materials, including all CCH communications with Customer and with customers generally.
- B. The following electronic filing terms and conditions shall apply to electronic filing services and are in addition to all other ProSystem fx services terms and conditions contained within this Agreement:
- (a) Customer agrees that it shall comply with all IRS electronic filing and direct deposit rules and regulations as shall be in effect from time to time.
- (b) Customer acknowledges and agrees that CCH's sole criterion for recognizing and accepting Customer's Authorization (which shall be defined as such instructions as CCH, in its sole discretion, may issue to Customer from time to time to authorize CCH to electronically transmit a specified return to the IRS for filing) shall be Customer's provision to CCH of Customer's Declaration Control Number ("DCN") and that if CCH receives a proper Authorization which includes Customer's provision to CCH of a Customer DCN, CCH shall electronically transmit to and file with the IRS those of Customer's tax returns specified in the Authorization. Customer agrees to take full responsibility for any and all liability arising from the use or misuse of its DCN and the filing of tax returns with the IRS resulting therefrom.
- (c) Authorization may be by Customer's computer-initiated Authorization or may be given by Customer's written, facsimile or telephonic confirmation of Customer's Authorization, for which Customer shall assume the risk. Telephone Authorization shall be deemed given by Customer upon CCH's being provided with the following telephonic information: Customer's DCN, Customer's EFIN, Customer's CCH account number, taxpayer name and name and title of caller.
- (d) Customer acknowledges and agrees that Customer shall be solely responsible for any direct deposit option which Customer elects in

accordance with Form 8453 and that Customer shall be solely responsible for providing all complete, correct and necessary information directly to the IRS with respect to the same.

7. CUSTOMER'S RESPONSIBILITY

- A. Customer understands and agrees that use of the ProSystem *fx* Programs does not relieve the Customer of its responsibility for the preparation, content, accuracy, and review of tax returns prepared by the Customer while using the ProSystem *fx* Programs or other materials or information generated by the Customer while using the ProSystem *fx* Programs. Customer acknowledges that it does not rely upon CCH for advice regarding the appropriate treatment of tax, accounting and/or other matters. Both parties acknowledge that Customer will review any computations made by the ProSystem *fx* Programs and satisfy itself that those computations are correct.
- B. Customer accepts full responsibility for: (i) selection of adequate and appropriate versions of the ProSystem *fx* Programs to satisfy its business needs and achieve its intended results; (ii) use of the ProSystem *fx* Programs; (iii) all results obtained from the ProSystem *fx* Programs; and (iv) selection, use of, and results obtained from any other programs, computer equipment or services used with the ProSystem *fx* Programs. Customer acknowledges that it must retrieve in a timely manner electronic communications made available to it by CCH (for example, electronic filing transaction data such as acknowledgements and e-mail messages in Customer's mailbox).
- C. Customer agrees to take full responsibility for any and all liability relating to Customer's use of the ProSystem *fx* Programs (including, without limitation, preparation of tax returns processed using the ProSystem *fx* Programs), the deliverables and/or third party ProSystem *fx* Programs. Customer agrees to indemnify and hold harmless CCH, its employees, officers, directors and affiliates against any and all liability to the United States government (including the Internal Revenue Service) or other parties relating to the use of the ProSystem *fx* Programs, the deliverables and/or third party ProSystem *fx* Programs (including damages, recoveries, deficiencies, interest, penalties and reasonable attorney's fees), including to the extent Customer's usage violates any laws, rules or regulations of the United States government (including the Internal Revenue Service). Customer agrees to comply with all applicable rules, regulations and procedures of the United States government (including the Internal Revenue Service) and all applicable state authorities.

8. WARRANTIES AND INDEMNITIES BY CUSTOMER

Customer represents and warrants to CCH that (i) it has full power and authority to enter into this Agreement and to perform its obligations hereunder, and that this Agreement has been duly authorized, executed and delivered by Customer and constitutes a valid and binding obligation of Customer (ii) Customer is licensing the ProSystem *fx* Programs solely for Customer's own use, and (iii) the ProSystem *fx* Programs will not be used to create a service or database that competes with the ProSystem *fx* Programs or services. Customer shall defend, indemnify and hold harmless CCH from and against (x) any and all claims, actions, cause of action, liabilities, damages, costs and expenses, including reasonable attorneys' fees ("Damages"), arising out of or relating to any breach of such representations and warranties, and (y) except for claims for which CCH is liable under Article 9 below, all claims and actions brought and made by third parties against CCH as a result of or in any way connected with Customer's use of ProSystem *fx* Programs, services, or third party software/hardware provided by CCH to Customer pursuant to the Order Form.

9. WARRANTIES AND INDEMNITIES BY CCH

- A. CCH represents and warrants that it has title to the ProSystem *fx* Programs and the right to grant Customer the rights granted hereunder. CCH further represents and warrants that ProSystem *fx* Programs do not violate any patents or copyrights or any other rights of any third parties.
- B. CCH will defend, indemnify and hold harmless Customer against a claim that the ProSystem *fx* Programs furnished and used within the scope of the license granted hereunder infringe an existing patent or copyright and CCH will pay resulting Damages finally awarded to a third party claimant provided that Customer promptly notifies CCH in writing of the claim, and CCH has sole control of the defense and all related settlement negotiations.
- C. If such claim has occurred or in CCH's opinion is likely to occur, Customer agrees to permit CCH at its option and expense either to procure for Customer the right to continue using CCH programs or to replace or modify the same so that they become non-infringing. If neither of the foregoing alternatives is reasonably available Customer shall, on one month's written notice from CCH, return or destroy the original and all copies of ProSystem *fx* Programs and CCH shall return the license fee for the affected ProSystem *fx* Program paid by Customer prorated on the basis of the remaining portion of the Tax Processing Year in which said claim occurred.
- D. CCH shall have no obligation to defend Customer or to pay costs, damages or attorneys' fees for any claim based upon use of other than a current unaltered release of ProSystem *fx* Programs; or upon the combination, operation, or use of the ProSystem *fx* Programs furnished hereunder with any other programs or data if such infringement results from the combination, operation or use of ProSystem *fx* Programs with such other programs or data.
- E. The foregoing states the entire obligation of CCH with respect to infringement of patents or copyrights.

10. PROFESSIONAL RESPONSIBILITY

Use of ProSystem *fx* Programs/services does not relieve Customer of responsibility, including those to any third party, for the preparation, content, accuracy and review of any tax returns or any other professional obligations Customer may owe to third parties. Customer acknowledges that it does not rely upon CCH for advice regarding the appropriate tax treatment of items reflected on returns processed using ProSystem *fx* Programs/services.

11. DISCLAIMER OF WARRANTIES AND LIMITATION OF LIABILITIES

The ProSystem *fx* Programs are provided "as is" without warranty of any kind, either express or implied, including, but not limited to any implied warranties of merchantability or fitness for a particular purpose. The entire risk as to the quality and performance of the ProSystem *fx* Programs is with the Customer. The warranties contained within Article 9 above are in lieu of all other warranties. CCH does not warrant that: (i) the functions contained in the ProSystem *fx* Programs or the provision of ProSystem *fx* services will meet the requirements of Customer or operate in combinations which may be selected for use by Customer; (ii) operation of ProSystem *fx* Programs, or provision of ProSystem *fx* services will be uninterrupted or error free; (iii) all ProSystem *fx* Programs defects will be corrected; (iv) the equipment used with the ProSystem *fx* Programs will operate or function correctly; or (v) that the ProSystem *fx* Programs conform to any performance specifications.

In no event shall CCH be liable to Customer or any third party for: (i) loss of profits, indirect, incidental, special, consequential or other damages, even if CCH has been advised of the possibility of such damages; (ii) any claim against Customer by any third party except as provided in Article 9 above; (iii) any damages caused by Customer's failure to perform Customer's responsibilities under this Agreement; or (iv) any damage caused by: (1) delay in delivery of ProSystem *fx* Programs, third party programs or third party hardware; (2) performance of ProSystem *fx* Programs or ProSystem *fx* services, including, without limitation, mistakes, errors, inaccuracies, failures, or Customer's inability to provide services to third parties through use of the ProSystem *fx* Programs or ProSystem *fx* services (3) Customer's failure to perform Customer's responsibilities; (4) CCH's not providing improvements to the ProSystem *fx* Programs; (v) labor, expenses or materials necessary to repair damage to the ProSystem *fx* Programs, caused by: (1) accident; (2) negligence or abuse by Customer; (3) acts of third persons including, but not limited to, installation, repair, maintenance or other corrective work related to the equipment used with the ProSystem *fx* Programs; (4) causes external to the ProSystem *fx* Programs, such as power fluctuation and failures, or (5) floods, windstorms or other Acts of God. Except as provided in Article 9 above, CCH's entire liability and Customer's exclusive remedy for damages due to performance or nonperformance of ProSystem *fx* Programs or ProSystem *fx* services, CCH, or any other cause whatsoever, and regardless of the form or action, whether in contract or in tort, including negligence, shall be limited to fixing the affected ProSystem *fx* Programs or ProSystem *fx* services error, or where CCH is unable to fix a ProSystem *fx* Programs or ProSystem *fx* services error, CCH's liability for damages shall be limited to the amount of the license fee or registration fee, tax return charges or purchase price paid by Customer for the specific licenses or services involved.

12. GENERAL

- A. Except for collection actions which may be brought by CCH at any time, no action arising out of any claimed breach of this Agreement or transactions under this Agreement may be brought by either party more than one year after the event which gives rise to the specific cause of action.
- B. CCH may assign this Agreement at any time without consent. Customer may not assign this Agreement without the prior written consent of CCH. Any attempt by Customer to assign, sublicense or transfer any of the rights, duties or obligations under this Agreement is void.
- C. Customer acknowledges that ProSystem *fx* Programs and other proprietary information of CCH are unique and that, in the event of any breach of this Agreement by Customer, CCH may not have an adequate remedy at law, and shall be entitled to enforce its rights hereunder by an action for damages and/or specific performance and/or injunctive or other equitable relief without the necessity of proving actual damage.
- D. Customer will not use "CCH INCORPORATED," "CCH" or any other trade or service marks in Customer's announcements, advertising or other materials unless authorized beforehand in writing by CCH.
- E. This Agreement shall be understood and interpreted according to the law of the State of California. The rights and obligations under this Agreement shall not be governed by the United Nations Convention on Contracts or the International Sale of Goods, the application of which is expressly excluded, but such rights and obligations will instead be governed by the Laws of the State of California, U.S.A. This Agreement shall be treated as though it were executed in the County of Los Angeles, State of California and were to have been performed in the County of Los Angeles, State of California. Any action relating to this Agreement shall only be instituted and prosecuted in the courts of Los Angeles County, California. Customer specifically consents to the personal jurisdiction of such courts. Service of process may be effected by registered mail, return receipt requested sent to the Billing Address on the Order Form, Attention: President, or by any other method permitted by law.
- F. All notice, demands, consents or requests given by a party hereto shall be in writing and sent by delivery via a third party overnight express mail service or by United States certified mail, postage prepaid, addressed to the other party

at the Billing Address of the Customer or the address of CCH on the first page of the Order Form as the case may be, in each case to the attention of the President of the other party. If such notice, demand, consent or request is given by mail, such notice shall be conclusively deemed given five days after deposit thereof in the United States mail

- G. The various rights, options, elections, powers and remedies of a party or parties to this Agreement shall be construed as cumulative and no one of them exclusive of any others or of any other legal or equitable remedy which said party or parties might otherwise have in the event of breach or default in the terms hereof. The exercise of one right or remedy by a party or parties shall not in any way impair its rights to any other right or remedy until all obligations imposed on a party or parties have been fully performed.
- H. No waiver by either party of any breach, provision or default by either party hereto shall be deemed a waiver of any other breach, provision or default.
- I. In the event that any of the provisions, or portions thereof, of this Agreement are held to be unenforceable or invalid by any court of competent jurisdiction, the validity and enforceability of the remaining provisions or portions of this Agreement shall not be affected thereby and the parties hereby agree, if

practicable to amend such provision, or portion thereof, to the extent necessary to permit enforcement thereof.

- J. All information furnished to and all work processed or completed by CCH in connection with the ProSystem *fx* services (which ProSystem *fx* services may include normal processing outside the company) shall be confidential and private and will not be disclosed by CCH to anyone except as may be lawfully authorized by Customer or pursuant to legal process.
- K. If CCH prevails in an action against Customer for breach of the provisions of this Agreement, Customer shall pay the reasonable attorneys' fees, costs and expenses incurred by CCH.
- L. Customer acknowledges that Customer has read and understands this Agreement, that it constitutes the entire and exclusive Agreement between the parties and that it supersedes all prior communications between the parties. ORAL OR WRITTEN STATEMENTS MADE BY CCH'S SALES REPRESENTATIVES DO NOT CONSTITUTE WARRANTIES, SHALL NOT BE RELIED ON BY CUSTOMER, AND ARE NOT PART OF THIS AGREEMENT.

Master 04/08