

Echelbarger, Himebaugh, Tamm & Co., P.C. (EHTC)

Portal Agreement

Portal Agreement

BY CLICKING "I ACCEPT" AT THE END OF THIS AGREEMENT OR BY ACCESSING OR USING ANY PART OF EHTC'S CLIENT PORTAL, YOU ACKNOWLEDGE THAT YOU HAVE READ THIS AGREEMENT, THAT YOU UNDERSTAND IT AND ITS TERMS AND CONDITIONS, AND THAT YOU AGREE TO BE BOUND LEGALLY BY IT AND ITS TERMS AND CONDITIONS.

Please read these terms and conditions carefully before accepting the agreement.

This Client Portal Agreement (Agreement) is offered to the Client to use EHTC's Client Portal, conditioned upon Client's acceptance of the terms, conditions, and notices contained herein. By using the portal and accepting this agreement Client, Authorized Client Contact, and Client Authorized User agree to these terms and conditions.

1. **Definitions:**
 - a. Client: a legal entity which desires to have documents stored on EHTC's Client Portal.
 - b. Authorized Client Contact: an authorized agent of Client.
 - c. Client Authorized User: an individual designated by the Authorized Client Contact to have access to Client's documents stored on EHTC's Client Portal.
2. **Purpose:** EHTC owns and provides a Client Portal to permit easy and secure electronic transfer of documents between Client and EHTC and allow Client access to certain documents created or maintained by EHTC. The Client Portal web-based applications are exclusively provided to EHTC's clients and intended for their sole use. The information, documents, and communications on the portal are provided as a convenient resource to Client and may be used for informational purposes only. The information contained on this site should not be used as a substitute for consultation with professional accounting, tax, legal, or other competent advisors.
3. **Use:** By using any features of the EHTC's Client Portal, Client consents to the following terms and conditions and acknowledges EHTC is relying on Client's consent to allow use of EHTC's Client Portal. Client's continued use of the EHTC's Client Portal after the posting of any amended terms and conditions shall constitute Client's agreement to be bound by any such changes. EHTC may modify, suspend, discontinue or restrict the use of any portion of EHTC's Client Portal, including the availability of any portion of the content at any time, without notice or liability.
4. **Service Availability.** EHTC will use its best reasonable efforts to provide availability of the Client Portal Service 24 hours a day. EHTC shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to the Client Portal. EHTC is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer online systems, servers or providers,

Echelbarger, Himebaugh, Tamm & Co., P.C. (EHTC)

Portal Agreement

computer equipment, software, failure of any e-mail to be received by EHTC due to technical problems or traffic congestion on the Internet or any website, or any combination thereof, including any injury or damage to the Client's computer or peripherals related to downloading any materials from the Client Portal.

5. **Security.** Documents are encrypted while being passed over the Internet. While documents are being stored on the Portal, a username and password may be required to access files. In addition, documents added to the Portal are scanned for viruses before being uploaded. All files are maintained behind firewalls to protect against outside intruders. EHTC will use its best efforts to make the Client Portal secure from unauthorized access. However, Client recognizes no completely secure system for electronic data transfer has yet been devised.
6. **Logon Accounts and Their Security.**
 - a. In order to maintain security, Client agrees to designate a single individual as the Authorized Client Contact, who will be the person managing Authorized User logons. EHTC will set up individual logon accounts for Client Authorized Users specifically authorized by Authorized Client Contact. Each account will have access only to those document areas requested by Authorized Client Contact. All initial logon passwords will be transmitted to the Client Authorized User by email. Passwords will be managed by the Client Authorized User. (EHTC strongly recommends that Client establish a policy that logon information not be shared with others).
 - b. Client acknowledges the use of username and password is an adequate form of security. Client is solely responsible for (1) authorizing, monitoring, controlling access to and maintaining the strict confidentiality of username and password; (2) not allowing another person to use the username or password; (3) any charges or damages that may be incurred as a result of negligence to maintain the strict confidentiality of the username and password; and (4) promptly informing EHTC using the Add/Remove Users feature on EHTC's Client Portal website or in writing of any need to deactivate a username due to security concerns or otherwise. EHTC is not liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or Client authorization to allow another person or entity to access and use the EHTC's Client Portal using Client username or password. Client shall immediately notify EHTC of any unauthorized use of Client username or password and any breach of confidentiality. Until EHTC receives this notification, Client will be held liable for any harm ensuing from the use of Client username on the EHTC's Client Portal.
7. **Termination of Logon Account.** Client agrees to notify EHTC via mail, email, or the Add/Remove Users feature on EHTC's Client Portal website to terminate a user when an individual logon account is to be terminated. EHTC will make every effort to confirm and terminate access within 5 business days. However, Client cannot be

Echelbarger, Himebaugh, Tamm & Co., P.C. (EHTC)

Portal Agreement

assured that access has been terminated until Authorized Client Contact receives an email confirmation of termination.

8. **Links to Third-Party Sites.** The Client Portal website may contain links to other websites (Linked Sites). The Linked Sites are not under the control of EHTC and EHTC is not responsible for the contents of any Linked Site, including without limitation any link contained in a Linked Site, or any changes or updates to Linked Site. EHTC is not responsible for webcasting or any other form of transmission received from any Linked Site. EHTC is providing these links to you only as a convenience, and the inclusion of any link does not imply endorsement by EHTC of the site or any association with its operators.
9. **No Unlawful or Prohibited Use.** As a condition of Client use of the Client Portal website, Client warrants to EHTC, Client Authorized Users will not use the EHTC's Client Portal website for any purpose that is unlawful or prohibited by these terms, conditions, and notices. Client may not use EHTC's Client Portal website in any manner that could damage, disable, overburden, or impair EHTC's website or interfere with any other party's use of the Client Portal website. Client may not obtain or attempt to obtain any materials or information through any means not intentionally made available or provided for through the Client Portal website.
10. **Right to Disclosure Information.** EHTC reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process or governmental request, or to edit, refuse to post or to remove any information or materials, in whole or in part, in EHTC's sole discretion.
11. **Client's Responsibility.** Client must: (a) provide its own access to the Internet and pay any services fees, telephone charges and online services usage associated with such access, and (b) provide all equipment necessary to make such connection to the Client Portal, including a computer and modem.
12. **Dispute Resolution.** Any disputes arising under this agreement shall be submitted to mediation under the laws established in the State of Michigan. Each party shall designate an executive officer or principal empowered to resolve the dispute. Should the designated representatives be unable to agree on a resolution, a mediation service acceptable to both parties shall select a mediator, qualified by the American Arbitration Association, to mediate the dispute. Each disputing party shall pay an equal percentage of the mediator fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. In the event the dispute is required to be litigated, the court shall be authorized to assess litigation cost against any party found not to have participated in the mediation process in good faith.
13. **WARRANTIES.** EHTC MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. THE CONTENT AND SERVICES ARE PROVIDED ON AN "AS IS" BASIS AND EHTC

Echelbarger, Himebaugh, Tamm & Co., P.C. (EHTC)

Portal Agreement

SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY OR WARRANTIES AGAINST INFRINGEMENT. EHTC, ITS AFFILIATES, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE PORTAL, ITS CONTENT, OR SECURITY SERVICES PROVIDED HEREIN. EHTC DOES NOT WARRANT THAT THE CLIENT PORTAL'S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT EHTC'S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

IF YOU ARE DISSATISFIED WITH ANY PORTION OF THE PORTAL, INFORMATION, DOCUMENTS, OR COMMUNICATIONS ON THE PORTAL, OR WITH ANY OF THESE TERMS AND CONDITIONS OF USE, YOU'RE SOLE AND EXCLUSIVE REMEDY IS TO CEASE USING THE PORTAL AND THE INFORMATION, DOCUMENTS, OR COMMUNICATIONS YOU OBTAINED FROM THE PORTAL.

14. **Term and Termination.** This Agreement and the services contemplated by it may be terminated by either EHTC or Client with or without cause and with or without notice at any time. EHTC may at any time terminate in whole or in part the EHTC's Client Portal without notice or liability.
15. **Miscellaneous.** This is the entire agreement between EHTC and Client regarding its subject matter. This Agreement does not modify or affect any existing or future portal agreement or engagement letter between EHTC and Client. EHTC may, in its discretion, alter, add to or delete the Terms and Conditions from time to time without any prior notice. Unless otherwise specified by EHTC, all alterations, additions and deletions shall take effect automatically and be binding on and from the day they are posted on the Portal.