

END USER SOFTWARE LICENSE AGREEMENT

Version Click-EN-2024-08-15

PLEASE READ THIS END USER SOFTWARE LICENSE AGREEMENT ("Agreement") CAREFULLY BEFORE ACCEPTING OR USING THE SOFTWARE (as hereinafter defined). Unless otherwise stated, this Agreement applies to the following software products from Computer Expert Group, LLC: "Taxmania", "Expert Tax", "Edi", and "Followit" (collectively, "Software"). In the event that any of the provisions of this Agreement is not applicable to all of the software products, then the software product in question shall be identified by its product name in the specific provision applicable to that software product.

This Agreement is a legal agreement between you ("Licensee" or "You") and Computer Expert Group, LLC, d/b/a/ CEGsoft ("CEGSOFT"), a corporation organized under the laws of the Commonwealth of Puerto Rico, pursuant to which the Software is being licensed, not sold, to you the Licensee, with additional components or subscription modules ("SaaS Modules") which may be offered to you under a separate license or as a software-as-a-service subscription ("Subscription"). The Software is limited to the object code as contained in the media provided by CEGSOFT. By installing or using the Software in any way, you agree to be bound by the terms and conditions of this Agreement ("Terms"). To be able to Use the Software, you, whether you are a Licensee or a User, must express your acceptance to be bound by the Terms of this Agreement by clicking the "I Agree and Accept the End User Software License Agreement" button. If you, whether you are a Licensee or a User, do not agree to these Terms, you are not licensed to Use the Software; therefore; you should not install, access or Use the Software by clicking the "Disagree/Decline" button. The purchase of any Subscription will also require an affirmative consent on your part concerning the terms and Subscription length of the Modules.

You also agree to be bound by the Terms of this Agreement if you, Licensee, sign and/or execute the paper/hard-copy form of this Agreement, which will be generally provided to you with the invoice or Billing Document (as hereinafter defined). If there is any conflict between this click wrap version and the paper/hard-copy form version of this Agreement, the paper/hard-copy form version of this Agreement shall govern and control the conflict.

1. Definitions

1.1 Defined Terms

The following capitalized terms, as used in this Agreement, shall have the meanings set forth below:

(a) "Documentation" means explanatory written materials related to the Software or SaaS Modules, as applicable, which may be available as part of or accessible with the Software or SaaS Modules.

(b) "Billing Fee" means any documents, forms, or templates, in paper, digital, electronic, and/or any other means or media, which discloses to Licensee any fees (including any Fees) to be paid and/or the number of Users permitted to Use the Software, including pricing schedules, bills, and invoices. The number of Users, if any, disclosed in the Billing Document shall be absolute and correspond to

the number of natural persons that may Use the Software. Neither Licensee nor User may transfer their license or right to Use the Software under this Agreement, except that Licensee may assign a new user if a User becomes an ex-employee of Licensee, in which case said ex-employee may not Use the Software.

(c) "Effective Date" means the earliest date among the following: (1) the date Licensee accepts this Agreement; (2) the date when the Software is used by Licensee or any User.

(d) "Fees" means the amount of money or other consideration as provided in a Billing Document and any other amount otherwise agreed by and between Licensee and CEGSOFT for a license to the Software as provided herein.

(e) "Use" means to install, execute, run, access, or display the Software or the SaaS Modules, whether in partial or complete functionality.

(f) "Users" means the employees or independent contractors of Licensee authorized to the Software pursuant to the Terms of this Agreement.

1.2 Additional Terms

Certain additional terms defined in various Sections of this Agreement are listed below with a reference to the Section in which each such term is defined:

Term	Section
Agreement	Preamble
CEGSOFT	Preamble
Terms	Licensee
Software	Preamble (see also Section 1.3)
Billing Document	1.1
Modules	1.3
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1.3 Description of Software

a. Expert Tax

The Expert Tax software is a program that allows the User to meet its needs for preparing and filing returns in Puerto Rico.

The Expert Tax software comprises six (6) modules ("Modules" or "Module"). Each Module includes the version of the Expert Tax application for the current year, except as otherwise disclosed in the Billing Document. Any improvement by CEGSOFT to the Expert Tax application will not require the acceptance by Licensee and User of a new Agreement for continued Use and functionality of the Expert Tax software, whether partial or full. SaaS Modules are included separately with additional Fees and unique Subscriptions.

Access to any of the Modules by Licensee and/or Users may require the payment of different Fees, which will be the amount of money or other consideration as provided in a Billing Document and any other amount otherwise agreed by and between Licensee and CEGSOFT for each of the Modules. CEGSOFT, at its sole discretion, will choose if, when, and how, and for which Module will Licensee and/or Users be able to Use the Expert Tax software or any part thereof. The Modules are divided as follows (or as otherwise disclosed in the Billing Document):

- (i) Annual Returns;
- (ii) Corporate Tax Returns;
- (iii) Individual Tax Returns;
- (iv) Informative Returns;
- (v) Sales Tax (IVU) Returns; and
- (vi) Payroll Returns.

Every Module will allow You to access and file taxes for previous tax years. Previous tax years until tax year 2018 will be available directly on the Expert Tax Cloud platform. Tax years previous to 2018

will be available as a downloadable version. Previous tax Year versions are provided as is and CEGsoft cannot guarantee their compatibility with newer operating systems as well as treasury Department current Technologies.

Licensee and Users are advised that information, data, and files supplied to you and stored by you in connection with the use of the Expert Tax software may be transported through a network and stored on a server, and in case of the SaaS Modules, may be hosted by CEGSOFT or an authorized third party. The forgoing is bound to particularly happen when using any electronic filing functionality of the Expert Tax software if available and provided. CEGSOFT (or its contractors), upon making reasonable effort to inform you (unless precluded by law, regulation, or court order), may elect to electronically monitor the content of information, data and files that you access or store as a result of the Use of the Expert Tax software. In addition, CEGSOFT (or its contractors) may disclose any content or records concerning your account as necessary to satisfy any law, regulation, or governmental request; or to protect its Expert Tax software, server and Expert Tax software system as well as its other licensees and their property. CEGSOFT shall not be liable to you for any action that CEGSOFT (or its contractors) takes to remove or restrict access to illegal, obscene, indecent, or offensive content (including material that is contrary to public policy) made available by you to the Expert Tax software, server and/or Expert Tax software system. CEGSOFT shall not be liable to you for any action that CEGSOFT (or its contractors) takes to remove or restrict access to material made available by you and that is in violation of any law, regulation, or rights of a third party, including but not limited to, rights under the copyright law and prohibitions on libel, slander, and invasion of privacy. Any information, including demographic information, provided by you to CEGSOFT may be stored on a server; and that information may be used by CEGSOFT to personalize the Expert Tax software to your interests or requests, to provide and improve service to you, or to describe CEGSOFT viewership (in general or aggregate terms) to third parties, including CEGSOFT's advertisers and potential advertisers. CEGSOFT may monitor traffic patterns on its Internet Web sites, analyze domain addresses and other site usage data, or use cookies to help model visitor paths based on browser or operating system used. CEGSOFT assumes no liability for loss of proprietary, confidential, trade secret or private information with regards to your Use of the Expert Tax software, and you assume all responsibility and risk of loss with regards to any loss associated with the loss of the proprietary, confidential, trade secret or private nature of information, data and files in conjunction with the Use of the Software. CEGSOFT shall not be responsible to provide Licensee or Users with interconnectivity, hardware, internet connection or internet services or any other software or services not comprised in the Expert Tax software.

b. Followit

The Followit software is a comprehensive case management platform for large companies and government agencies.

Any improvement (including either an Update or Upgrade) to or new version by CEGSOFT of the Followit Software will require the acceptance by Licensee and all Users of a new Agreement for continued use and functionality of the Followit software, whether partial or full.

Subject to the terms and conditions of this Agreement, the Followit software is provided as software as a service (SaaS) which may include a client-side component, which installs and operates on computers or workstations or servers that will be used for regular operation and will virtually (or otherwise) connect to a server side component hosting the cases under management. The Software will be hosted by CEGSOFT, or by a third party approved by CEGSOFT, and will be accessible to Licensee through a data/internet connection that must be provided at Licensee's sole cost and responsibility.

In all instances, it is also Licensee's responsibility to provide the necessary operating systems and the hardware and equipment and their corresponding software, such as scanners and software drivers, so that the Software may operate appropriately.

c. Taxmania

Taxmania is a web application, certified by the Puerto Rico Treasury Department and the IRS, that allows the User to prepare and file online returns easily, quickly, and safely.

Any improvement (including either an Update or Upgrade) to or new version by CEGSOFT of the Taxmania Software will require the acceptance by Licensee and all Users of a new Agreement for continued use and functionality of the Taxmania software, whether partial or full.

Subject to the terms and conditions of this Agreement, the Taxmania software is provided as a service that allows users to prepare, file and/or print their tax returns for a Fee. The Software will be hosted by CEGSOFT, or by a third party approved by CEGSOFT, and will be accessible to Licensee through a data/internet connection that must be provided at Licensee's sole cost and responsibility.

In all instances, it is also Licensee's responsibility to provide the necessary operating systems and the hardware and equipment and their corresponding software, such as scanners and software drivers, so that the Software may operate appropriately.

d. Edi

The Edi software is a program that offers organizations of all industries and sizes, a secure way to save, create, and structure their digital files, providing for the implementation of an organized office.

Any improvement (including either an Update or Upgrade) to or new version by CEGSOFT of the Edi software will require the acceptance by Licensee and all Users of a new Agreement for continued use and functionality of the Edi software, whether partial or full.

Subject to the terms and conditions of this Agreement, the Edi software is provided as software as a service (SaaS) which may include a client side component, which installs and operates on computers or workstations or servers that will be used for regular operation and will virtually (or otherwise) connect to a server side component hosting the documents under management. The Software will be hosted by CEGSOFT, or by a third party approved by CEGSOFT, and will be accessible to Licensee through a data/internet connection that must be provided at Licensee's sole cost and responsibility.

In all instances, it is also Licensee's responsibility to provide the necessary operating systems and the hardware and equipment and their corresponding software, such as scanners and software drivers, so that the Software may operate appropriately.

2. Grant of Rights

a. Expert Tax

After proper acceptance of this Agreement by Licensee, and full payment as provided in the Billing Document, CEGSOFT grants to Licensee a limited, nonexclusive, revocable, non-transferrable, non-assignable license to allow Licensee or Users, if any, to install and use the Expert Tax software for the duration of the Expert Tax Term and for use in ONE computer only with limited functionality as provided and controlled by CEGSOFT, provided that each User is authorized by Licensee and CEGSOFT. Expert Tax software (or any Module thereof) installed in any computer or workstation of Licensee shall not be removed and installed in any other computer or workstation without the consent of CEGSOFT. Whenever Licensee has complied with the Terms of this Agreement and the Billing Document, CEGSOFT shall provide to Licensee access to whichever Module or Modules for which Licensee has paid the corresponding Fees. The functionality of any additional Module of the Expert Tax software which is otherwise limited by CEGSOFT shall only be available to Licensee after registration and payment of the appropriate Fees for the additional Module.

For a User to be authorized and licensed to Use the Expert Tax software and obtain full access and functionality to any Module of the Software, Licensee has to pay the appropriate Fees pursuant to the Billing Document and both the Licensee and the User must accept this Agreement. Licensee shall be responsible to account for every User's acceptance of this Agreement. Use of the Expert Tax software as per the license granted herein shall be limited to running, executing, and displaying the Expert Tax software in object code form and as limited and provided by CEGSOFT. No other rights, implied or implicit, are granted to Licensee. Use of the Expert Tax software is subject to the Terms of this Agreement. Licensee and authorized Users will not acquire any ownership right, claim or interest in the Expert Tax software or by virtue of this Agreement or Licensee and/or authorized Users' use of the Expert Tax software.

The Expert Tax software will be provided as disclosed and licensed in this Agreement. Expert Tax may not be shared or used concurrently by different Users without a separate license for each User. Only Licensee and authorized Users will have access to the Expert Tax software.

The license to the Expert Tax software, as granted herein, does NOT include a license or right to future versions of the Expert Tax software or to Upgrades. The Fees shall include internet and phone support.

Further, and subject to the proper acceptance of this Agreement, any additional agreement or terms, and the corresponding Billing Document (selecting the SaaS Modules) by you and payment of the appropriate Fee, CEGSOFT will grant to you, during the SaaS Term (which shall be a fixed twelve month term) access to the Subscription to Use, provided that each User is authorized by Licensee and CEGSOFT. For a User to be authorized and allowed to Use the Subscription (the "Subscriber"), both the Subscriber and the User must accept this Agreement and any applicable agreement related

to the SaaS Module. Subscriber shall be responsible to account for every User's acceptance of this Agreement. Use of the Subscription shall be limited to using the SaaS Modules as a software as a service (SaaS). Full access and functionality to any part of the Subscription is not allowed without registration and payment of the Fee for such specific part of functionality of the Subscription. No other rights, implied or implicit, are made available to the Subscriber. Subscriber and authorized Users will not acquire any ownership right, claim or interest in the SaaS Modules by virtue of this Agreement or any other agreement, nor by Subscriber's and/or authorized Users' use of the Subscription.

b. Edi and Followit

Subject to the proper acceptance of this Agreement and the corresponding Billing Document by Licensee and payment of the appropriate Fee, CEGSOFT will grant to Licensee, during the Term of this Agreement, a nonexclusive, non-assignable, non-transferrable license to allow Licensee or Users, if any, to Use the Edi software or the Followit software for internal multi-user case management and with the functionality as set forth in the Billing Document, provided that each User is authorized by Licensee and CEGSOFT. For a User to be authorized and licensed to Use the Edi software or the Followit software, both the Licensee and the User must accept this Agreement. Licensee shall be responsible to account for every User's acceptance of this Agreement. Use of the Edi software or the Followit software as per the license granted herein shall be limited to running, executing, and displaying the software in question in object code form and as limited and provided by CEGSOFT or, using the software in question as a software as a service (SaaS) as may be provided in the Billing Document.

Full access and functionality to any part of the Edi software and the Followit software is not licensed without registration and payment of the Fee for such specific part of functionality of the Edi software and the Followit software. No other rights, implied or implicit, are granted to Licensee.

Use of the Edi software or the Followit software is subject to the terms and conditions of this Agreement. Licensee and authorized Users will not acquire any ownership right, claim or interest in the Edi software or the Followit software by virtue of this Agreement or Licensee and/or authorized Users' Use of the Edi software or the Followit software. Without limitation to the generality of the foregoing, limitation to functionality includes the limitation to the amount of Users allowed to Use the Edi software, or the Followit software. For clarity, the functionality of connecting or enabling any additional number of client-side installations to connect to the corresponding server side installation shall only be granted with the payment of the appropriate Fee as provided in a corresponding Billing Document and as set forth in this Agreement.

The license to the Edi software, or the Followit software, as granted herein, does NOT include a license or right to future versions of the Edi software, or the Followit software or to Upgrades. For the Edi software and the Followit software, the Fees shall include internet and phone support.

b. Taxmania

Subject to the proper acceptance of this Agreement CEGSOFT will grant to Licensee, during the Term of this Agreement, a nonexclusive, non-assignable, non-transferrable license to allow Licensee or

Users, if any, to Use the Taxmania software. Use of the Taxmania software, as per the license granted herein, shall be limited to the preparation, filing, and/or printing of the Licensee's or authorized User's tax returns. The the Taxmania software is subject to the terms and conditions of this Agreement. Licensee and authorized Users will not acquire any ownership right, claim or interest in the Taxmania software by virtue of this Agreement or Licensee and/or authorized Users' Use of the Taxmania software.

c. Licensee

Licensee grants to CEGSOFT a perpetual, non-revocable, fully paid-up, royalty free, assignable, worldwide license to use any information, including Confidential Information, provided by licensee to CEGSOFT through any Software and/or network and/or website and/or communication method, so that CEGSOFT may be able to provide the functionality of the Software to Licensee. Any electronic filing through the Software allowed by and subject to this Agreement may only be done for the specific year chosen.

2.1 Limited Functionality of Online Software

At CEGSOFT's sole and absolute control and discretion, Licensee and/or User, if any, may not have access to all the functions of the Software or any part thereof, if the Licensee has not paid the Fees for the complete functionality of the Software or the SaaS Modules, as applicable. After payment by Licensee to CEGSOFT of any or all Fees, Licensee may have access to the Modules of the Software corresponding to the product, function, or part thereof that Licensee has appropriately paid for to CEGSOFT as per the Billing Document, or the SaaS Modules, as the case may be. For clarity, paying for a certain Module of the Software does not give to Licensee the right to all the Modules of all the parts of the Software.

3. Things Licensee and Users May Not Do

The Software, SaaS Modules, and Documentation are protected by United States copyright laws and international treaties. Licensee, and Users must treat the Software, and Documentation like any other copyrighted material. Licensee, and Users expressly agree that they may not:

- Use the Software outside the scope of the license granted under Section 2 of this Agreement,
- copy the Software,
- modify or adapt the Software, in whole or in part, or merge either or both of them into another program,
- reverse engineer, disassemble, decompile, or make any attempt to discover the source code of the Software,
- delete or modify Copyright notices and other proprietary rights and notices in the Software ,

- place the Software or any portion of the Software onto a server so that it is accessible via a public network such as the Internet, or otherwise make the Software, or any part thereof, publicly accessible,
- give access to the Software to unauthorized Users or third parties,
- sublicense, rent, lease, lend or otherwise transfer, directly or indirectly, any portion of the Software to any third party,
- give access to the Subscription to unauthorized third parties,
- create derivative works of the Software, and/or
- publish, distribute, or disseminate the Software, in whole or in part, via the Internet or other public computer based information system.

Licensee shall be responsible for ensuring compliance with the Terms of this License by each of the Users as if every one of them executed this Agreement. The language in this section will be understood to not expand and to limit the scope of any license granted in this Agreement.

4. License Term

With the exception of the SaaS Modules, whose Subscription shall be governed by the SaaS Term, and with the exception of the Expert Tax software, whose license term is described later on this section, this Agreement shall be effective as of the Effective Date. The license to the Software as provided herein shall last for the term provided in the Billing Document (the "Term") as long as Licensee is current in the payment of any and all applicable Fees pursuant to Section 5 and the Billing Document ("Access Period"). The Software may operate, at CEGSOFT's sole discretion, pursuant to a product authorization code which, when applied, will allow the Software to operate for its designated term, or until CEGSOFT terminates this Agreement because of Licensee's failure to comply with any of its Terms.

The Software or any part thereof may operate, at CEGSOFT's sole discretion, pursuant to a product authorization code which, when applied, will allow the Software or any part thereof to operate for its designated purpose, or until CEGSOFT terminates this Agreement because of Licensee's failure to comply with any of its Terms. For example, a product authorization code may provide for a certain number of Users or a certain number of client-side installations of the Software.

The SaaS Term shall be for twelve (12) months following the Subscription, renewable for equal terms of twelve (12) months, to be paid upon renewal of each SaaS Term in either a monthly or annually manner.

After the Term expires, Licensee must renew the license and accept the current Agreement for said renewal in order to be eligible for Software use, technical support and Software Updates. The Term shall only be renewed if Licensee submits the information required by CEGSOFT, pay the then applicable Fees, accept the then-current Agreement, and takes any other steps as may be required

by CEGSOFT in connection with the renewal of the license. CEGSOFT is under no obligation to renew any license and makes no representations with regard to renewing licenses.

For the Expert Tax software, this Agreement shall be effective as of the Effective Date and shall be in effect until December of the following year (the "Expert Tax Term"). For example, the Expert Tax software license corresponding to tax year 2023 will expire in December 2024. The license for the Expert Tax software will auto-renew each year in August. You will have the option to cancel or modify your license before the auto-renewal date.

5. Fees, Billing, and Payment Requirements

a. Expert Tax

As consideration to obtain access to or Use any limited functionality of any part of the Expert Tax software, Licensee agrees to pay CEGSOFT the appropriate Fee for such specific functionality or part of the Expert Tax software. The Fee includes an annual fee that will provide the Licensee with access to the Expert Tax software for the duration of the Expert Tax Term. The Fee does not include filing fees that will be required before the submission or filing of tax returns electronically via the Expert Tax software. The Fee may include free filing fees for a limited and specific number of filings and said amount will be established in the Billing Document. There will be an additional filing fee for each return filed in excess of those established in the billing document.

License Fees may be automatically collected, if both parties desire, through credit cards or other mechanisms, as they may be provided in the Billing Document. Any party may withdraw their acceptance to automatic payments at any time. Filing fees will be grouped and automatically charged on a monthly basis on the first day of the following month of said filing and will require user to have a credit card or Bank account number registered on file. Failure to have a valid payment method on file will cause the the program to disable electronic filings beyond those included as part of the License Fee.

There will be no prorated refunds for early cancellations or late purchases.

b. Followit, and Edi

As consideration to obtain access to or Use any limited functionality of any part of the Followit, and Edi software, Licensee agrees to pay CEGSOFT the appropriate Fee for such specific functionality or part of the Software.

The Billing Document will provide a detailed quote/invoice of all Fees owed by Licensee and the date upon which each payment of the Fees is due. Payment in full of the Fees is a prerequisite for Licensee and/or any User to obtain access to the Followit, and Edi software. In payment for the license granted under this Agreement, Licensee shall pay CEGSOFT on or before the execution of this Agreement the full amount of the Fees set forth on the Billing Document, a form of which is delivered to Licensee via fax or regular mail or electronic mail. Each Module is paid for separately and individually from the rest of the Modules and, for every additional User to which Licensee wishes CEGSOFT to grant access

to, separate and additional Fees will also be charged. If the payment method for the Fees contemplates a payment plan authorized by CEGSOFT, Licensee shall pay CEGSOFT during the term of this Agreement the amounts set forth in the Billing Document. These Fees for the Followit, and Edi software license and support are billed in advance. Licensee shall pay all taxes that may be assessed on the Followit, and Edi software, including personal property taxes, sales and use taxes, and excise taxes. In the event of non-payment or non-compliance of the payment plan established by CEGSOFT for Licensee within the Billing Document, CEGSOFT shall have the right, at its sole discretion, to suspend and/or terminate the license granted pursuant to this Agreement and/or turn-off all services and accesses granted hereunder. When you provide a check as payment, you authorize CEGSOFT to use information from your check to make a one-time electronic fund transfer from your account, in the event that CEGSOFT does decide to proceed electronically with the transfer. In certain circumstances, such as for technical or processing reasons, we may process your payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day that you make or that we receive your payment, and you will not receive your check back from your financial institution. All payment plans will be subject to the Terms contained herein, including, as previously stated, the cancellation of the Software license.

In the case of the Fees for the Subscription, the Fees shall be the total cumulative amount owed for the twelve (12) month term, which shall be paid upon execution of this Agreement or upon accepting the Subscription in either a monthly or annual manner.

c. Taxmania

Licensee is authorized, via this Agreement, to Use the Taxmania software free of charge to prepare, and/or print draft tax returns. Licensee, however, will be required to provide payment for the total license fee amount of the corresponding tax return when filing and/or printing the same.

6. Modifications and Enhancements

For purposes of this Agreement, an "Update" shall mean one or more fixes, repairs, or standardizations, or other minor changes to the Software, whereas an "Upgrade" shall mean a new release or version of the Software, or the addition to the Software of a new functionality, or the change of a functionality, or a major change to the Software. The definition of Software does not include Upgrades. Entitlement to an Upgrade may require payment of an additional Fee as set forth in the corresponding Billing Document. However, the Users of the Software will be entitled to all Updates during the Term of this Agreement.

CEGSOFT reserves the right at any time and from time to time to modify or discontinue, temporarily or permanently, the Software (or any part thereof) with or without notice to you. If any all Fees are paid and a permanent termination occurs during the Access Period, CEGSOFT shall return payment of the unaccrued portion in time, if any, of the then current Fees, if any. You agree that CEGSOFT may modify the Software, this Agreement, and/or the Billing Document if necessary to comply with any other agreements that CEGSOFT is currently bound by or will be bound by in the future, and/or with applicable law, as well as to adjust to changing business circumstances. Your continued Use of

the Software and/or the Software shall constitute your acceptance of this Agreement and the Billing Document with the given modifications upon notice of the same. If you do not agree to any of such changes, you may terminate this Agreement and immediately cease all access and Use of the Software, or the parts or products of the Software involved in the modifications, with a corresponding reduction in fees associated with such parts of the Software. Therefore, it is recommended that you periodically visit the Site to verify if any changes to this Agreement and/or the Billing Document have occurred.

7. Technical Support

CEGSOFT will make reasonable efforts, either by telephone or Internet, to help Licensee solve specific problems in connection with the Use or management of the Software. It may not be possible to solve all problems or correct all errors in the Followit, and Edi software. During ongoing Followit, and Edi software development or maintenance, CEGSOFT may add, modify or delete functionality in the Software, new releases, Updates, or Upgrades. For Taxmania, the Licensee may use the help center Support-ticket system available in the website for this product.

Generally, there shall be no technical support outside of Working Hours. Technical support is not guaranteed to be available during Working Hours. For purposes of this Agreement, "Working Hours" are from 9:00 AM until 6:00 PM Atlantic Standard time (time in Puerto Rico), Monday through Friday, except on holidays, including both federal and local holidays. Technical support does not cover questions about design standards, development methods, basic operations and other general topics that are intended to be covered by attending training classes or reading the Documentation.

The Software may provide links to other World Wide Web sites or resources. You acknowledge and agree that CEGSOFT is not responsible for the availability of such external sites or resources, and does not endorse and is not responsible or liable for any content, advertising, products, or other materials on or available from such sites or resources. Licensee further acknowledges and agrees that CEGSOFT shall not be responsible or liable, directly or indirectly, for any damage or loss caused or alleged to be caused by or in connection with use of or reliance on any such content, goods or services available on or through any such site or resource.

8. Intellectual Property Rights

CEGSOFT owns all right, title and interest in the Software (or is otherwise duly licensed to subscribe to this Agreement), including, but not limited to, the entire exclusive copyright and all other intellectual property rights, all rights of commercialization, rental or sale of the Software or any part thereof, all rights to make derivative works of the Software, and all rights to distribute the Software and copies thereof. This Agreement does not convey any proprietary rights or other interest in the Software nor any trademarks and service marks related thereto to CEGSOFT. By executing this Agreement and paying the applicable Fees to CEGSOFT Licensee obtains the limited license for authorized Users to Use the Software, in whole or in part, as applicable and as set forth in this Agreement. Any other Use of the Software by any person, business, corporation, government, organization or any other entity is strictly prohibited and is a material violation of this Agreement.

9. Termination

CEGSOFT shall have the right to immediately terminate this Agreement (a) as provided in Section 4 of this Agreement and/or (b) if Licensee and/or the User fail to perform any obligation required under this Agreement and/or the Billing Document or becomes bankrupt or insolvent and/or (c) breach of any of the Terms contained herein. Sections 1, 3, 8, 11, 12, 13, 14, 15, and 16 shall survive the expiration or earlier termination of this Agreement.

10. End of Access Period

Upon termination of the Access Period, Licensee and Users shall not have access and shall not Use any and all Modules of the Software that were provided. CEGSOFT shall have a reasonable opportunity to conduct an inspection of Licensee's place of business to assure compliance with this provision. The Software may remain available, at CEGSOFT's sole discretion, for historical reference of data entered by Licensee. However, the Software won't allow new data to be entered after termination of the Access Period. The SaaS Modules will not be available to Licensee in any way past the SaaS Term.

11. WARRANTY

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The foregoing sets forth Licensee's exclusive remedy for breach of this Agreement by CEGSOFT. The provisions of this section allocate the risks between CEGSOFT and Licensee and CEGSOFT's pricing reflects the allocation of risk and limitation of liability specified herein.

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14. Use of Artificial Intelligence and Limitation of Liability

CEGSOFT offers artificial intelligence solutions as part of its services, referred to in this document as "AI Solutions". This feature uses natural language processing and machine learning technology and has been trained with CEGSOFT'S proprietary data as well as user feedback through an upvote/downvote system.

Licensee acknowledges and agrees that:

- a) The AI Solutions are an assistance tool and should not be considered a substitute for professional, legal, financial, or any other type of advice.
- b) The responses generated by the AI Solutions are the result of automated processes and may not always be accurate, complete, or suitable for all situations.
- c) The content generated by the AI Solutions may vary over time due to the dynamic nature of machine learning and user feedback.

Licensee acknowledges and agrees that CEGSOFT will not be responsible for:

- a) Any decision made by the Licensee based on the information provided by the AI Solutions.
- b) Errors, omissions, or inaccuracies in the responses generated by the AI Solutions.
- c) Any direct, indirect, incidental, special, or consequential damages resulting from the use or inability to use the AI Solutions.
- d) The suitability or adequacy of the AI Solutions' responses for the Licensee's specific purposes.

Licensee agrees to use the AI Solutions responsibly and ethically, and not to rely solely on its responses for making critical or legally binding decisions.

CEGSOFT reserves the right to modify, improve, or discontinue the AI Solutions at any time, without prior notice and without incurring any liability to the Licensee.

15. Confidentiality

Licensee acknowledges that confidential and proprietary information ("Confidential Information") of CEGSOFT is contained and forms part of the Software and the Documentation. As such, CEGSOFT may be willing to share such Confidential Information provided that the Confidential Information is protected. For purposes of this Agreement, Confidential Information will mean all confidential or proprietary data, information, know-how and documentation not generally known to the public and any and all tangible embodiments thereof, including but not limited to, that which relates to finances, agreements, intellectual property, products, services, technology, systems, suppliers, clients marketing, engineering, research, operations, pricing, licenses and copies or portions thereof, whether or not disclosed or designated as proprietary, confidential or otherwise.

Licensee agrees to protect and hold and to cause all authorized Users to protect and hold all Confidential Information in strict confidence and to take all reasonable steps necessary to protect the Confidential Information from unauthorized and/or inadvertent disclosure. Unless in receipt of specific written exemption from CEGSOFT, Licensee and authorized Users will not: (a) use any of the Confidential Information for any purpose other than to perform its obligations under this Agreement

for which the Confidential Information is being disclosed; (b) disclose any of the Confidential Information other than to its employees, officers, directors, consultants, or agents (collectively "Representatives") who have a reasonable need-to-know to perform their duties under this Agreement, and only to do so when the Representatives have agreed to be bound by the confidentiality provisions of this Agreement; (c) reproduce the Confidential Information for any purpose unless it is necessary to perform its obligations hereunder; nor (d) remove any proprietary rights legends from the Confidential Information.

In the event of any court order or legal action requiring the disclosure of Confidential Information, Licensee agrees to give immediate verbal and written notification of the order or action to CEGSOFT, and to the extent allowable under the law and at the expense of CEGSOFT, hold the Confidential Information while CEGSOFT seeks a protective order. Upon the request of CEGSOFT, Licensee will promptly return or destroy all Confidential Information belonging to CEGSOFT, including all copies thereof. Furthermore, Licensee agrees and acknowledges that any violation of its obligation of confidentiality herein will result in irreparable injury to CEGSOFT and that, in addition to any other remedies that may be available, in law, at equity or otherwise, CEGSOFT will be entitled to seek injunctive relief against the threatened breach of this obligation, or the continuation of any such breach, without the necessity of proving actual damages or posting a bond or any other security.

Licensee will not export, re-export, divert, transfer, or disclose, directly or indirectly, the Software, or any related technical information, documents, or materials, or any direct product thereof, from the country of delivery or to any person who is not a national or resident thereof, without the prior written approval of CEGSOFT and obtaining any required re-exportation license from the United States government. The obligations of this Section will survive termination of this Agreement.

16. Attorney Fees

If any legal action is necessary to enforce this Agreement, CEGSOFT shall be entitled to reasonable attorney fees, costs and expenses in addition to any other relief to which it may be entitled.

17. General Provisions

(a) Complete Agreement: This Agreement together with all schedules or other attachments, including, to the extent applicable, our Privacy Policy, Data Protection Policy, Scope of Services, Payment Agreement, Subscription Payment Agreement, and Code of Conduct, which are incorporated herein by reference, and including the billing Document, is the sole and entire Agreement between the parties. In the event of any contradiction and/or inconsistency between this Agreement and the Billing Document, the Billing Document will prevail over the Terms of this Agreement. This Agreement supersedes all prior understandings, agreements and documentation relating to such subject matter. The parties represent that they have read and understand the entire content of this Agreement, and they hereby accept it, acknowledging that the same has been drafted to their full satisfaction, and that it properly reflects their agreements and understandings.

(b) Modifications to Agreement: Modifications and amendments to this Agreement, including any schedule, exhibit or appendix hereto, shall be enforceable only if they are in writing and are signed by authorized representatives of both parties.

(c) Authority: Licensee represents and warrants to CEGSOFT that: (i) it has the requisite corporate power and authority to enter into this Agreement and to carry out the transactions contemplated by this Agreement; (ii) the execution, delivery and performance of this Agreement and the consummation of the transactions contemplated or to be contemplated by this Agreement have been duly authorized by the requisite corporate action on its part; and (iii) this Agreement have been duly executed and delivered, and create lawful, valid and legally binding obligations, in accordance with their respective terms.

(d) Applicable Law: This Agreement will be exclusively governed by, and construed in accordance with the laws of the Commonwealth of Puerto Rico, without regard to its of conflict of law provisions. Also, the contracting parties expressly agree that the Puerto Rico courts or the U.S. District Court for the District of Puerto Rico shall be the exclusive courts of competent jurisdiction which may decide over judicial controversies that the parties may have among them regarding the Terms of this Agreement. The parties agree to use their best efforts to mutually resolve any dispute arising under this Agreement.

(e) Assignment: The rights conferred by this Agreement shall not be assignable by the Licensee without CEGSOFT's prior written consent. CEGSOFT may impose a reasonable license fee on any such assignment.

(f) Severability: The parties hereto intend all provisions of the Agreement to be enforced to the fullest extent permitted by law. Accordingly, should a court of competent jurisdiction determine that the scope of any provisions is too broad to be enforced as written, the parties intend that the court should reform the provision to such narrower scope as it determines to be enforceable. If any provision of this Agreement shall be held illegal, invalid or unenforceable under present or future law by a court of competent jurisdiction, such provision shall be severed from this Agreement and shall not affect the validity of this Agreement as a whole or any of its provisions.

(g) Headings: Section headings in this Agreement are included herein for convenience or reference only and shall not constitute a part of this Agreement.

(h) No Waiver of Rights: If either party fails to give notice or enforce any right under this Agreement, such failure will not constitute a waiver of such right, unless such waiver is reduced to writing and signed by the waiving party. If a party waives its right in writing, such waiver will not constitute a waiver of any other right or of any subsequent violation of the same right that has been waived. The parties to this Agreement will be excused for failures or delays in performing an obligation under this Agreement if such failure or delay is caused by force majeure, including, but not limited to, fortuitous event and acts of God; wars, riots and insurrections; laws, decrees, ordinances and governmental regulations; strikes and lockouts; transportation stoppages or slowdowns; floods, fires and explosions; or the inability to obtain necessary export or import licenses or permits.

(i) Notices: Every notice according to this Agreement will be in written form and will be sent by e-mail. Any notice delivered by CEGSOFT to You under this Agreement will be delivered via email, regular mail, or postings on CEGSOFT's website <https://cegsoft.com>. Notices to CEGSOFT should be sent to infosec@cegsoft.com.

Appendix

A: OpenSource Software

The following is the list of Open Source Software used as part of the development of the Expert Tax software.

Open Licenses	Source	Links
Cefsharp		https://github.com/cefsharp/CefSharp/blob/CefSharp1/LICENSE
Entity Framework		http://msdn.microsoft.com/en-US/data/jj250905
JSON.Net		https://raw.githubusercontent.com/JamesNK/Newtonsoft.Json/master/LICENSE.md
JQUERY		https://jquery.org/license/
KnockoutJS		https://opensource.org/licenses/mit-license.php
Knockout.Mapping		https://opensource.org/licenses/mit-license.php
Modernizer		https://modernizr.com/license/
Moment.js		https://raw.githubusercontent.com/moment/moment/master/LICENSE
Ninject		https://raw.githubusercontent.com/ninject/ninject/master/LICENSE.txt
Rotativa		https://opensource.org/licenses/mit-license.php
DonutCaching		https://raw.githubusercontent.com/moonpyk/mvcdonutcaching/master/LICENSE.txt

AngularJS	https://github.com/angular/angular.js/blob/master/LICENSE
NodeJS	https://raw.githubusercontent.com/nodejs/node/master/LICENSE
Bootstrap	https://github.com/twbs/bootstrap/blob/master/LICENSE
EPPlus	http://epplus.codeplex.com/license
FontAwesome	http://scripts.sil.org/cms/scripts/page.php?site_id=nrsi&id=OFL
iCheck	https://en.wikipedia.org/wiki/MIT_License
Select2	https://github.com/select2/select2/blob/master/LICENSE.md
