

**Thomson Reuters DT Tax and Accounting Inc.
Professional Products License Agreement**

This Thomson Reuters DT Tax and Accounting Inc. Professional Products License Agreement (the "Agreement") sets forth the terms and conditions upon which Thomson Reuters DT Tax and Accounting Inc. ("DT Tax") is willing to permit Client (as defined below) to access and use Products (as defined below). The parties, intending to be legally bound, agree as follows:

BY CLICKING "I AGREE" BELOW AND COMPLETING THE INSTALLATION AND/OR ACCESSING THE PRODUCTS, CLIENT ACKNOWLEDGES THAT CLIENT HAS READ AND UNDERSTANDS THIS AGREEMENT AND THAT CLIENT AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS. FOR CLIENTS USING THE CD-ROM VERSION OF THE SOFTWARE: BY OPENING THE PACKAGE CONTAINING THE CD-ROM AND INSTALLING THE SOFTWARE, USING IT, AND/OR RECEIVING AND INSTALLING A TELEPHONE ACTIVATION CODE, THE CLIENT AGREES TO BE BOUND BY THE TERMS OF THIS AGREEMENT. FOR CLIENTS USING HOSTED APPLICATIONS, CLIENT'S USE OF THE UNIQUE USER NAME AND PASSWORD PROVIDED BY DT TAX FOR A HOSTED APPLICATION REPRESENTS ACCEPTANCE OF CLIENT'S SUBSCRIPTION TO THE HOSTED APPLICATION AND THE CLIENT AGREES TO BE BOUND BY THE TERMS OF THIS AGREEMENT.

IF CLIENT DOES NOT ACCEPT THE TERMS AND CONDITIONS OF THIS AGREEMENT, CLICK "I DISAGREE" BELOW, DO NOT COMPLETE INSTALLATION OF THE SOFTWARE AND DO NOT ACCESS THE PRODUCTS. FOR SOFTWARE, PROMPTLY RETURN THE ENTIRE SOFTWARE PACKAGE WITH YOUR RECEIPT TO THOMSON REUTERS DT TAX AND ACCOUNTING INC., 1010 SAINTE-CATHERINE WEST ST., SUITE 200, MONTREAL, QUEBEC H3B 5L1. ANY REFUND MUST BE AGREED TO IN WRITING BETWEEN DT TAX AND THE CLIENT.

1. Definitions

- 1.1** "Client" shall mean the licensee, the person or legal entity you represent, on whose behalf the Software is licensed.
- 1.2** "DT Tax Materials" shall mean (i) the Products, those DT Tax systems hosting the Hosted Applications, and all source code, applications and processes making up the Products, (ii) any information about the same contained in the Specifications, the Product documentation, user, technical and training manuals or otherwise in whatever format, (iii) Product updates, modifications, enhancements, screen shots, layouts, text and user interfaces, and (iv) any and all concepts, ideas, methods, methodologies, procedures, processes, know-how, techniques, models, templates and software contained in (i), (ii) or (iii).
- 1.3** "Hosted Application" shall mean the DT Tax services entitled "DT Web Builder", "DT Client Portal", "DT Client Portal Mobile App" and "DT Practice Mobile App" to which Client is granted certain access and usage rights hereunder, which are installed on and accessed from DT Tax owned and/or controlled computer systems via the Internet
- 1.4** "Product" shall mean one or more Hosted Application(s) and/or Software.
- 1.5** "Software" shall mean the DT Tax owned or licensed data processing program intended for the inputting of tax, accounting, legal or financial data and/or information and/or the processing and calculation of such tax, accounting, legal or financial data and/or information for preparation of various tax forms which is installed on and accessed from Client owned and/or controlled computer systems for which Client is granted rights hereunder, and consisting of a series of instructions or statements in machine-readable form and/or any database consisting of a systematized collection of data in machine-readable form.
- 1.6** "Software Developer's Kit" (or "SDK") shall mean a programming package that enables a programmer to develop applications for the DT Max platform.
- 1.7** "Specifications" shall mean DT Tax's published specifications for Products, as may be updated or amended from time to time as necessary due to updates, enhancements or changes to applicable tax code and/or accounting rules.
- 1.8** "Tax Data" shall mean any tax rates, data or other content used in the calculation of real or projected tax liability, that either the Client provides and/or that DT Tax acquires from a taxing jurisdiction or other third party provider, including any updates thereto.

2. Term, Renewal and Termination

- 2.1** This Agreement shall become effective upon the Client clicking "I AGREE" below ("Effective Date") and shall remain in effect for as long as any Product is provided to Client by DT Tax under this Agreement. The Product(s) shall be provided for the initial term as stated in Sections 3 and 4 and will not automatically renew thereafter unless Client pays their renewal invoice. For Client's convenience, DT Tax will send Client a renewal invoice approximately thirty (30) days in advance of the end of Client's then-current Product term, but Client is not under any obligation to renew. If payment is not received by the last day of Client's then-current term, Client's will not have access to the next tax year Products and going forward, Client may only access saved Product information, but Client may not add, delete or modify any Product information. Should the Client wish to cancel their subscription to the Product, the Client must provide DT Tax with written notice of termination via email to DT Tax client services



at dt.clientservice@thomsonreuters.com. For Software, termination is effective at the end of the Client's then-current Product term. For Hosted Applications, termination is effective fifteen (15) days after DT Tax receives Client's notice of termination.

- 2.2** Termination for Cause. In the event of a failure by either party to conform or comply with any material term, covenant or obligation hereunder, the non-defaulting party shall notify the defaulting party in writing specifying with reasonable certainty the defaults claimed. The defaulting party shall have thirty (30) days thereafter within which to cure such defaults. In the event that the defaulting party does not cure such defaults within the thirty (30) day period, the non-defaulting party shall have the absolute right without further notice to terminate this Agreement as it applies to the Product which is the subject of such breach. In the event of a material breach by Client, DT Tax shall have the right to immediately suspend Client's access to the Products upon written notice.

2.3 Effects of Termination

- 2.3.1** For all Products: Upon expiration or termination of this Agreement for any reason, the Client must immediately cease all use of the Products provided hereunder, and delete or destroy all complete and partial copies of the Software, including all backup copies. Any termination of this Agreement shall not affect DT Tax's rights hereunder. Any such termination by DT Tax shall be in addition to and without prejudice to such rights and remedies as may be available to DT Tax, including injunction and other equitable remedies.

2.3.2 For Hosted Applications:

- 2.3.2.1** Terminations of Hosted Applications will render the website address inactive, and no further payments will be charged to a Client's method of payment. For Hosted Applications billed monthly, the payment for use of the Hosted Applications the month of termination is non-refundable. Hosted Applications renewed yearly may be cancelled at any time prior to the renewal date. Cancellation may occur at any time, but may not be made retroactive to a prior payment.

- 2.3.2.2** Notwithstanding Section 2.3.2.1, any fees paid to DT Tax by a Client for the sake of designing a website, specifically, money paid for the "design" of a site and the purchase of a "design package" and not hosting fees are also non-refundable.

- 2.3.2.3** Any template website design used by the Client during the term of this Agreement remains the property of DT Tax and the Client loses any further rights of use upon termination of this Agreement. Any verbiage that was defaulted when the account was created is copy written by DT Tax and full rights to ownership are retained by DT Tax. Cancellation of Hosted Applications forfeits any further rights to broadcast, publish, disseminate or re-use this verbiage or design, including but not limited to, copying this verbiage or design on another website.

- 2.4** Product Discontinuance. In the event that DT Tax discontinues the production, sale or licensing of any Product and does not intend to replace it with an alternate Product with materially equivalent functionality, DT Tax will give the Client reasonable advance notice of such discontinuation, and upon such date of discontinuation, DT Tax shall have the right to terminate this Agreement as it applies to the discontinued Product. As of the date of such termination, DT Tax shall credit to Client, on a pro-rated basis, any applicable pre-paid fees for the discontinued Product and DT Tax shall have no further obligation to provide support as provided for in this Agreement.

3. Software Licenses

3.1 General Software License Conditions

- 3.1.1** All Products are subject to site-licensing and cannot be installed or used in more than one location. Legal persons/entities/corporations/proprietorships/legal partnerships with multiple locations (sites) must purchase multiple Software licenses. In Products offering electronic transmission, each license can have only a single EFILE agent number attached. Each location must have a unique EFILE agent number. Each unique EFILE agent number requires a complete separate Product license.

- 3.1.2** Remote access from another site or location via a computer to a terminal or application-hosting server requires that the remote location have a separate license.

- 3.1.3** Separate corporations, proprietorships or legal partnerships each require a separate Software license, even if sharing a common office space or address.

- 3.1.4** Under certain conditions, and with prior written consent from DT Tax, Client may be permitted to install Software on a portable (laptop) or home computer which is for the Client's sole use. Such written consent must be revisited upon annual renewal.



3.2 DT Max T1/TP1

3.2.1 License Conditions

3.2.1.1 DT Max T1/TP-1 is licensed on a 12-month subscription basis covering the current tax year and all available prior years.

3.2.1.2 Data conversion from Taxprep, Cantax, ProFile and Visual Tax is offered for the previous year's data free of charge.

3.2.2 License Categories DT Tax offers the following license categories of DT Max T1/TP1 Software: Single-User License, Multi-User License, and Network License (with or without the TP-1 module).

3.2.2.1 Single-User License: The Single-User License with EFILE permits a Single-User Client to prepare and transmit electronically or print a maximum of five hundred (500) tax returns during the annual subscription term. Single-User Clients who subscribe to the TP1 module may prepare Federal and Quebec tax returns for a maximum of five hundred (500) clients during the annual subscription term. Client may install the DT Max T1/TP1 Software on a single computer. Any exception requires prior written consent by DT Tax and is revisited each renewal. When consent is not given, Client must upgrade to a multi-user license. If a Single-User Client produces more than five hundred (500) tax returns during the annual subscription term, the single user Client is required to obtain prior written consent of DT Tax before the Single-User License Client may produce any additional tax returns during the then-current term. If a Single-User Client requires more than 1 installation, Client must contact DT Tax to upgrade to a Multi-User license.

3.2.2.2 Multi-User License: The Multi-User License with EFILE entitles a single corporation/proprietorship/legal partnership Client up to ten (10) Software installations, which may be networked, at a single location to prepare and transmit electronically or print a maximum of five thousand (5,000) tax returns during the annual subscription term. Multi-User Clients who have the TP1 module will be able to produce both federal and provincial returns for up to five thousand (5,000) customers during the annual subscription term. This license includes the bankruptcy module. If a Multi-User Client produces more than five thousand (5,000) returns, special prior written permission must be obtained from DT Tax before the Multi-User License Clients may produce any additional tax returns during the then-current term. If a Multi-User Client requires more than ten (10) installations, Client must contact DT Tax to upgrade to a Network license. If a Multi-User Client requires more than 1 EFILE number, a complete separate Single-User or Multi-User license must be purchased.

3.2.2.3 Network License: The Network License with EFILE entitles a single corporation/proprietorship/legal partnership an unlimited number of installations, which may be networked, at a single location to prepare and transmit electronically or print an unlimited number of tax returns. Network License Clients who have the TP1 module will be able to produce an unlimited number of both federal and Quebec returns. The Network License includes the bankruptcy module and the Software Developer's Kit ("SDK"). If a Network License Client requires more than 1 EFILE number, a complete separate Single-User, Multi-User or Network license must be purchased.

3.3 DT Max T2/CO-17

3.3.1 License Conditions

3.3.1.1 DT Max T2/CO-17 is licensed separately on an initial twelve (12) month subscription term covering the current tax year and all available prior years. The license term is one calendar year from the initial date of purchase.

3.3.1.2 Data conversion from Taxprep, Cantax, ProFile and Visual Tax are offered for the previous year's data free of charge.

3.3.2 License Categories DT Tax offers the following license categories for DT Max T2/CO-17 Software: Pay-per-Use License, Limited License, and Unlimited License.

3.3.2.1 Pay-per-Use License: The Pay-per-Use License entitles a single user to prepare a single T2/CO-17 return. With the purchase of a Pay-per-Use License EFILE module, the Client may choose to EFILE one unique eligible annual return. Under the terms of a Pay-per-Use License, a single user may install the Software onto a single computer for the exclusive use of the licensed user. The Pay-per-Use License will be viable only once during a calendar year. Any Client having a second return to produce within the same calendar year must upgrade to the Limited License. The Pay-per-Use License is stamped with the year-end date of the corporate

return to be produced. Clients with Pay-per-Use Licenses must contact the DT Tax Sales Department to renew (dt.sales@ThomsonReuters.com).

3.3.2.2 Limited License: The Limited License entitles a single user to prepare up to ten (10) T2/CO-17 returns in whatever taxation year is chosen, during the annual subscription term. The Client may choose to EFILE any or all of the eligible returns with the addition of the EFILE module. Under the terms of a Limited License, Client may install the DT Max T2/CO-17 Software for the exclusive use of the licensed user at a single location with all computers producing a combined total of ten (10) returns per year license.

3.3.2.3 Unlimited License: The Unlimited License with EFILE entitles a single corporation/proprietorship/legal partnership at a single location to prepare and transmit electronically or print an unlimited number of T2/CO-17 returns in whatever taxation year is chosen. Under the terms of an Unlimited License, an unlimited number of installations, which may be networked, may be loaded at the unique location. If an Unlimited License Client requires more than 1 EFILE number, a complete separate T2 license must be purchased.

3.4 DT Max T3/TP-646

3.4.1 License Conditions

3.4.1.1 DT Max T3/TP-646 is licensed on a 12-month subscription basis covering the current tax year and all available prior years. The license period is valid from December 31 of a given year to December 30 of the following year inclusive.

3.4.1.2 Data conversions from Taxprep, Cantax ,ProFile and Visual Tax are offered for the previous year's data free of charge.

3.4.2 License Categories DT Tax offers the following license categories of DT Max T3/TP-646 Software: Pay-per-Use License, Limited License, and Unlimited License.

3.4.2.1 Pay-per-Use License: The Pay-per-Use License entitles a single user to prepare a single T3/TP-646 return. Under the terms of a Pay-per-Use License, a single user may install the Software onto a single computer for the exclusive use of the licensed user. The Pay-per-Use License will be viable only once during a calendar year. Any Client having a second return to produce within the same calendar year must upgrade to the Limited License. The Pay-per-Use T3/TP-646 License is stamped according to the year-end date of the trust return to be produced. Holders of Pay-per-Use Licenses must contact the DT Tax Sales Department to renew (dt.sales@ThomsonReuters.com).

3.4.2.2 Limited License: The Limited License entitles a single user to prepare up to five (5) T3/TP-646 returns in whatever taxation year is chosen, during the annual subscription term. Under the terms of a Limited License, Client may install the DT Max T3/TP-646 Software for the exclusive use of the licensed user at a single location with all computers producing a combined total of five (5) returns per year.

3.4.2.3 Unlimited License: The Unlimited License entitles a single corporation/proprietorship/legal partnership at a single location to prepare an unlimited number of T3/TP-646 returns in whatever taxation year is chosen. Under the terms of an Unlimited License, an unlimited number of installations may be loaded, which may be networked, at the unique location.

3.5 DT Max T5013, DT FormMax and DT ScanDoc

3.5.1 License Conditions

3.5.1.1 DT Max T5013, DT FormMax and DT ScanDoc are each licensed on a twelve (12) month subscription basis covering the current tax year and all available prior years.

3.5.1.2 Data conversions for DT FormMax from Taxprep, Cantax ,ProFile, DONA and Visual Tax are offered for the previous year's static data free of charge.

3.5.2 DT Max T5013, DT FormMax and DT ScanDoc each work on a Windows platform. The Client is responsible for making sure that any and all backups include archived .pdf documents.

3.5.2.1 DT FormMax entitles a single corporation/proprietorship/legal partnership at a single location to prepare an unlimited number of tax slips and/or summaries and to transmit electronically or print them.



- 3.5.2.2** DT Max T5013 entitles a single corporation/proprietorship/legal partnership at a single location to prepare an unlimited number of partnership returns and slips.

3.6 DT FileCabinet

- 3.6.1** License Conditions DT FileCabinet is licensed separately on a twelve (12) month subscription period. The license term is one calendar year from the initial date of purchase plus remainder of purchase month of usage.

- 3.6.2** License Categories DT Tax offers the following license categories for DT FileCabinet:

- 3.6.2.1 Limited (1) License** Under the terms of a Limited (1) License, a single corporation/proprietorship/legal partnership may install the Software for the exclusive use of a single user at a single location. If a Limited (1) Client requires more than one user access, Client must contact DT Tax to upgrade to a Limited (10) license.

- 3.6.2.2 Limited (10) License** The Limited (10) License entitles a single corporation/proprietorship/legal partnership to install the Software for the use of up to 10 users at the licensed location. If a Limited (10) Client requires access for more than 10 users, Client must contact DT Tax to upgrade to an Unlimited License. If a Client requires that the Software be installed at more than a single location, Client must purchase additional Licenses.

- 3.6.2.3 Unlimited License** The Unlimited License entitles a single corporation/proprietorship/legal partnership to provide access to the Software to an unlimited number of users at the licensed location. If a Client requires that the Software be installed at more than a single location, Client must purchase additional Licenses.

3.7 DT PRACTICE

- 3.7.1** License Conditions DT Practice is licensed on an initial twelve (12) month subscription. The license term is one calendar year from the initial date of purchase.

- 3.7.2** License Categories

- 3.7.2.1** DT Practice is offered in blocks of 5 Users (Timekeepers). The License entitles a single corporation/proprietorship/legal partnership to install the Software for use of up to 5 Timekeepers for the exclusive use of the licensed user at a single location. If a Limited (1) Client requires more than 5 Timekeepers, Client must contact DT Tax to purchase additional blocks. If a Client requires that the Software be installed at more than a single location, Client must purchase additional Licenses.

- 3.7.2.2** Add-on Modules: DT Practice has 3 additional modules: Project Management Module, Client Management Module and Staff Management Module. In order to purchase the Add-on Modules, DT Practice must be purchased beforehand.

4. Hosted Applications License

- 4.1** Client's subscription provides limited, non-exclusive, non-transferable, right and license during the term to access and use the Hosted Application during the term of the subscription as described below. This license does not extend to on-premise installation of the Hosted Application.

- 4.2** Any unique user name and password provided by DT Tax shall be maintained by Client and its users in strict confidence. The Client shall prohibit access to the Hosted Application except via password-authenticated access by select Client personnel. Logins cannot be shared between two or more people.

- 4.3 DT Web Builder** The license to the Hosted Application entitled "DT Web Builder" includes creation, support and hosting of customized websites for tax and accounting professionals. It is licensed separately on a twelve (12) month subscription basis covering the current tax year. The license period is one calendar year from the initial date of purchase. Should Client request that DT Tax purchase a domain name, renewal is on an annual basis.

- 4.4 DT Client Portal and DT Client Portal App** The Hosted Application entitled "DT Client Portal" is a secure, online communication tool for tax and accounting firms to exchange documents or files of any kind with their clients over the Internet. DT Client Portal is licensed separately on a twelve (12) month subscription basis covering the current tax year. The license period is one calendar year from the initial date of purchase. DT Client Portal is sold in blocks of 100 portals and includes free use of the DT Client Portal App for APPLE® or ANDROID™ devices.



4.5 DT Practice Mobile App The Hosted Application entitled "DT Mobile" is a secure application for Client's APPLE® or ANDROID™ devices that enables Client to access the contents of Client's DT Practice desktop installation. DT Mobile is licensed separately on a twelve (12) month subscription basis covering the current tax year. The license period is one calendar year from the initial date of purchase.

5. Product Rights

5.1 To the extent Software is provided to Client by DT Tax under this Agreement, DT Tax grants Client, without right to sublicense, a nonexclusive, nontransferable license for the Software term for each copy of the Software and related DT Tax Materials ordered by Client hereunder. Delivery of Software shall have occurred when DT Tax has (i) delivered possession of the physical media to a common carrier, FCA DT Tax shipping dock or (ii) made the Software available via download to a Client computer system, whichever is applicable. CLIENT SHALL ACQUIRE ONLY THE RIGHT TO USE SOFTWARE AND RELATED MATERIALS WHILE THE LICENSE IS IN EFFECT AND SHALL NOT ACQUIRE ANY RIGHTS INCLUDING, WITHOUT LIMITATION, RIGHTS OF OWNERSHIP OR TITLE, IN THE SOFTWARE OR RELATED DT TAX MATERIALS.

5.2 To the extent access to a Hosted Application is provided to Client by DT Tax under this Agreement, DT Tax grants to Client, without right to sublicense, a limited, nonexclusive, nontransferable right to access the Hosted Application(s) solely in the conduct of its own business for a twelve (12) month term. Delivery of Hosted Applications will have occurred when the applicable access password has been provided to Client. Client will be required to supply to DT Tax certain information about Client's system administrator including name, address, telephone number and other identifying information. DT Tax will set up a Client account ("Account") with this information, identifying Client by a confirmed e-mail address, and Client will be linked to Client's Account through use of a password known only by Client, at which point Client's non-exclusive License to the Hosted Application will be understood by all parties to have begun. It is Client's responsibility to remember and protect Client's password and to not give Client's password to any other person. Client will be responsible for any liability that may occur (either to DT Tax or Client) as a result of Client giving Client's password to a third party or to unauthorized users within Client's company.

5.3 Client is hereby **authorized** to do the following:

5.3.1 use Software and related DT Tax Materials at a Client owned and/or controlled site on Client owned and/or controlled computers (the "Site") or access and/or use Hosted Applications licensed hereunder solely in the conduct of its own internal business ("internal business" shall mean access and use on behalf of Client's third party customers in the normal course of Client's business);

5.3.2 if applicable, print from CD or download in .pdf format the Product documentation to use in support of the Software;

5.3.3 make a reasonable number of copies of the Software in machine-readable form solely for the purpose of backup, live testing environments and/or failover and disaster recovery purposes. Client will include a copy of the proprietary notice, as set forth on the Software or in the form supplied by DT Tax, on all such copies. Such backup copies DO NOT require installation of the license. If installation of backup copies, live testing, etc. with license key occurs at a separate location, a separate license will be required; and

5.3.4 create a back up off-site, but that any such off-site back up may not include any Product license keys.

5.4 Client is **not authorized** and shall not do the following:

5.4.1 export, use or access the DT Tax Materials or the Product(s) in contravention of the restrictions and controls imposed by the Export and Import Permits Act (Canada) and Regulations under the Export and Import Permits Act (collectively, the "Act"). The Client agrees and certifies that neither the Software nor any part or direct Product thereof is being or will be acquired, shipped, transferred or exported, directly or indirectly, outside Canada in contravention of the Act, or is being or will be used for any purpose prohibited by the Act; provided, however, that any person may travel to countries not prohibited by the Act for a period of three months with the Software when it is installed on their personal computer and not otherwise used or transferred in violation of the Act.

5.4.2 rent, lease, lend, sublicense, give, sell, resell, or otherwise transfer the DT Tax Materials or Product(s), or, except to the extent set forth in Section 6 hereto, permit any third party to access the DT Tax Materials or Product(s);

5.4.3 remove or obscure DT Tax's proprietary rights notices which are a part of the Products and/or the DT Tax Materials;

5.4.4 modify, translate, reverse engineer, decompile or disassemble or develop any software derivative of or interfacing with the DT Tax Materials or Products, nor attempt to or permit any of the foregoing;

5.4.5 use, modify, copy, or distribute, in any media or form of communication, Products or DT Tax Materials other than as authorized by this Agreement;



- 5.4.6 use or retain possession of the Product or the DT Tax Materials, or any copies thereof, after the expiration or termination of the applicable License;
- 5.4.7 use DT Tax Materials to train third parties in the use and operation of the Product(s) other than those parties authorized under Section 6;
- 5.4.8 or use and/or permit any other party to use the Products for any illegal purposes; nor
- 5.4.9 link a DT Tax website to any other website located on the Internet or world wide web.

6. Authorized Users

- 6.1 Client agrees that the Software provided hereunder shall be used only by (i) Client and Client's employees and (ii) subject to Sections 6.2 and 6.3 below, third party agent, consultant or contractor requiring access in order to provide related services to Client (each a "Third Party").
- 6.2 Client may allow access to the Software provided hereunder by a Third Party under Client's supervision providing tax and/or accounting related services directly to Client, provided that such Third Party (i) only accesses the Software in order to perform services for Client's direct benefit and not for the benefit of any other person, party or entity (ii) complies with all applicable terms and conditions of this Agreement (including any addenda hereto) with respect to access and use of the Software, and (iii) is bound in writing by confidentiality obligations no less restrictive than those contained herein. Client will contact DT Tax support resources for all Third Party support issues and agrees that DT Tax will not be responsible for providing any support directly to a Third Party granted access to the Software provided hereunder. Furthermore, Client agrees to indemnify and hold DT Tax harmless from and against liabilities, losses, costs, and expenses (including reasonable attorney's fees) incurred by DT Tax in connection with such Third Party's use of the Software, and/or breach of any confidentiality and/or License obligations.
- 6.3 Notwithstanding Sections 6.1 and 6.2 herein, Client agrees that if Hosted Applications are licensed hereunder, access to those Hosted Applications will be restricted to only its employees who require access in the performance of their employment duties.

7. Payment and Pricing

- 7.1 Client shall pay DT Tax for Products, and, if applicable, shipping. DT Tax shall invoice all charges, and payment shall be due and payable within thirty (30) days of the date of invoice. All charges shall be paid in the currency set forth on the invoice. Charges are exclusive of, and Client shall pay any and all charges imposed by a government or other third party, to the extent related to Customer's purchase of the Products, including, *but not limited to*, any consumption, sales or value-added taxes and any import or export fees ("Taxes"). If Client is obliged to withhold or deduct any portion of the charges, then DT Tax shall be entitled to receive from Client such amounts as will ensure that the net receipt, after Taxes, to DT Tax in respect of the charges is the same as it would have been were the payment not subject to the Taxes. Client is responsible for any and all invoices resulting from unauthorized installation of the Software.
- 7.2 If Client disputes any portion of an invoice, Client shall pay the undisputed portion in accordance with the terms herein, and Client shall submit to DT Tax a detailed explanation for any charge that is subject to a good faith dispute. Any amount which Client fails to dispute within thirty (30) days of the invoice date shall be deemed to be accurate. DT Tax and Client shall attempt to resolve billing disputes within thirty (30) days from the invoice date.
- 7.3 If DT Tax does not receive payment for invoiced charges not otherwise subject to a good faith dispute (including without limitation, license fees and taxes) within thirty (30) days of the invoice date, Client's account shall be considered past due and notwithstanding Section 2.2 hereto, DT Tax shall have the absolute right, upon ten (10) days notice, to stop service or terminate this Agreement with respect to the applicable Product.

- 8. **Intellectual Property Rights** DT Tax and/or its affiliates and suppliers retain all ownership and use rights in the Product(s) and the DT Tax Materials. The Product(s) and the DT Tax Materials are subject to protection under the copyright and or trade secret laws, where applicable, and other intellectual property laws of the United States, Canada and other jurisdictions. The rights granted in Sections 3 and 4 herein are the only rights that DT Tax grants with regard to the Product(s) and the DT Tax Materials provided under this Agreement and notwithstanding anything to the contrary, express or implied, there are no implied rights or Licenses to any Product(s) or DT Tax Materials, or to any other Thomson Reuters proprietary information, documentation, record or product (or to any part, portion or aspect thereof). DT Tax and/or its affiliates and suppliers own all rights in and to the Product(s) and the DT Tax Materials and has full power and authority to grant the rights set forth herein, and DT Tax retains all rights not specifically granted to Client in the Agreement. Client shall not be considered to be an "owner of a copy" and shall not have rights granted under 17 USC Sec. 117 to make adaptations to any of the Product(s) or the DT Tax Materials.

9. Support Services



- 9.1** The following ongoing support services, via telephone and email, for Product(s) shall be provided during the term of this Agreement in consideration of Client's timely payment of the applicable Product fees and for Clients who can provide a valid DT Tax Software license key: (i) any problem solutions as such solutions become known and published by DT Tax, (ii) corrections to material problems that DT Tax is able to reproduce and/or diagnose, (iii) enhancements, updates or releases to the Products provided hereunder which DT Tax elects to incorporate into and make a part of the Products provided hereunder and does not separately market as a chargeable upgrade, and (iv) telephone support for the use and maintenance of the Products provided hereunder. New features and update notifications are made available to all DT Tax Clients in the "What's New?", the Connection and the eConnection. The Client is responsible for reading these notes. Reported issues that can occur when using the Software are documented in the Knowledge Base and the Frequently Asked Questions ("FAQ"); the Client is responsible for reading these notes.
- 9.2** Support services to be provided by DT Tax shall not include support of or for: (i) Products on equipment not identified by DT Tax as an authorized device, (ii) problems with the Products caused by the installation, configuration, operation or performance of any software and equipment not supplied by DT Tax, or (iii) Products not properly used or used in an operating environment not designated in the Specifications.
- 10. Confidentiality** With regards to the use, dissemination and disclosure of certain non-public, confidential or proprietary information to be exchanged between one party (the "Disclosing Party") to the other party ("the Recipient"), which shall include, without limitation, (i) Client's non-public information, (ii) the DT Tax Materials and Products, (iii) information relating to either party's affiliates, customers and their non-public information, (iv) the terms and conditions of this Agreement and any addenda hereto, including pricing and (v) all other exchanged software, data, information and materials marked as confidential or that should otherwise be understood to be confidential in the reasonable exercise of the receiving party's judgment, all of which shall hereinafter be referred to as the "Confidential Information", each party agrees that:
- 10.1** Each party shall (i) use the Confidential Information only for the purpose of performing its duties under this Agreement and (ii) exercise diligence to maintain all Confidential Information in confidence, meaning at least the same precautions and standard of care which a reasonable person in such business would use to safeguard their own proprietary information of a similar nature.
- 10.2** Disclosure of the Confidential Information shall be limited to only (i) the Recipient's employees and/or affiliates who need to know the Confidential Information in connection with their normal duties and (ii) Third Party agents as provided for in Section 6 hereto, and shall not be distributed or disclosed in whole or in part to any other employees, affiliates and/or third parties within or without the Recipient's organization, without prior written consent of the Disclosing Party.
- 10.3** The term "Confidential Information" does not include information that (i) is or becomes generally available to the public other than as a result of disclosure by the Recipient or anyone to whom the Recipient discloses the Confidential Information, (ii) becomes available to the Recipient on a non-confidential basis from a source other than the Disclosing Party who is not bound by a confidentiality agreement with the Disclosing Party, (iii) was known to the Recipient or in its possession prior to the date of disclosure by the Disclosing Party, (iv) is disclosed with the Disclosing Party's written permission, or (v) is independently developed by the Recipient without reference to the Confidential Information.
- 10.4** Upon the termination or expiration of this Agreement, upon Disclosing Party's request, Recipient shall promptly either (i) return the Confidential Information to the Disclosing Party, including any copies or extracts thereof, or (ii) destroy the Confidential Information (except to the extent DT Tax is required to retain such Confidential Information by applicable law or regulation, or retains such Confidential Information pursuant to its archival/back-up procedures, subject to DT Tax's continued performance of its confidentiality obligations with respect to such Confidential Information) and, at the Disclosing Party's request, certify in writing that such Confidential Information has been returned or destroyed and that no copies thereof, except such copies specifically provided for in this Agreement or other agreement(s) between the parties, have been made or retained.
- 10.5** In the event that the Recipient becomes legally compelled to disclose any of the Confidential Information, it will provide the Disclosing Party with prompt notice, to the extent Recipient is permitted to do so, so that the Disclosing Party may seek a protective order or other appropriate remedy, and/or authorize the Recipient to release the Confidential Information. In the event that such protective order or other remedy is not obtained, or that the Disclosing Party authorizes Recipient to release the Confidential Information, the Recipient will furnish only that portion of the Confidential Information which it is legally required to disclose, and will exercise all reasonable efforts to obtain reliable assurance that confidential treatment will be accorded the Confidential Information.
- 10.6** If any action by Recipient shall require the consent or approval by the Disclosing Party, such consent to or approval by the Disclosing Party to such action on any one occasion shall not be deemed a consent or approval of any other action on the same or any subsequent occasion.
- 10.7** In the event of any breach of the obligations set forth in this Section by the Recipient or its representatives, the Disclosing Party could be irreparably and immediately harmed and may not be made whole by monetary damages. Without prejudice to any rights and remedies otherwise available, the Disclosing Party shall be entitled to seek equitable relief by way of injunction in the event of a breach of any provision of this Section.

10.8 The obligations of confidentiality set forth herein shall govern all communications and disclosure/receiving of Confidential Information between Client and DT Tax and shall continue for a period of three (3) years following expiration or termination of this Agreement for any reason.

11. Infringement Indemnification DT Tax shall defend and indemnify Client at DT Tax's expense in any suit, claim, action or proceeding brought against Client alleging that the Product(s) as provided by DT Tax directly infringes upon a Canadian patent, a copyright or a trademark (each, a "Claim"), provided DT Tax is (i) promptly notified in writing, (ii) given the assistance required by Client (at DT Tax's expense), and (iii) permitted to retain legal counsel of its choice and to direct the defense. For the avoidance of doubt, under the foregoing indemnity DT Tax will, where applicable, pay any damages and costs awarded against Client by final judgment of a court, or the amount of any agreed settlement regarding any such Claim. DT Tax shall have no liability for settlements, obligations or costs incurred without its prior written consent. Should Client's use of the alleged infringing Product(s) be enjoined, or in the event that DT Tax desires to minimize its potential liability hereunder, DT Tax will, at its option and expense, (a) substitute non-infringing Products with functionality which is substantially similar to that of the allegedly infringing Product; (b) modify the infringing Product so that it no longer infringes but its functionality remains substantially equivalent; or (c) obtain for Client the right to continue use of such Product. If, in DT Tax's sole discretion, none of options set forth in the foregoing sentence is commercially reasonable, DT Tax will terminate this Agreement respect to the allegedly infringing Product(s) and refund to Client on a pro-rated basis, any pre-paid fees for the allegedly infringing Product(s). DT TAX SHALL HAVE NO OBLIGATION TO DEFEND AND INDEMNIFY ANY CLAIM TO THE EXTENT THE CLAIM ALLEGES: (I) ANY COMBINATION BY CLIENT OF EQUIPMENT, PROCESSES, CONTENT OR SOFTWARE WITH DT TAX'S PRODUCTS, IF SUCH CLAIM WOULD HAVE BEEN AVOIDED BUT FOR SUCH COMBINATION; (II) MODIFICATION OF THE PRODUCT BY A PARTY OTHER THAN DT TAX, IF A CLAIM WOULD NOT HAVE OCCURRED BUT FOR SUCH MODIFICATION; OR (III) CLIENT'S FAILURE TO USE UPDATED OR MODIFIED PRODUCT WHICH IS PROVIDED BY DT TAX AT NO COST TO CLIENT TO AVOID OR CURE A CLAIM, AFTER NOTICE BY DT TAX TO CLIENT OF THE AVAILABILITY OF SUCH UPDATED OR MODIFIED PRODUCT. THE FOREGOING STATES THE ENTIRE LIABILITY AND OBLIGATIONS OF DT TAX AND CLIENT'S SOLE REMEDY FOR INFRINGEMENT, ALLEGED INFRINGEMENT, OR ANY BREACH OF WARRANTY OF NON-INFRINGEMENT, EXPRESS OR IMPLIED.

12. Warranties DT Tax warrants that when used in accordance with the Specifications, the Product(s) provided hereunder will conform to applicable Specifications in effect as of the date of delivery. In the event of the Product's failure to so conform, DT Tax, at its sole option, will repair or replace the Product to the extent DT Tax shall deem reasonably necessary to restore the item to perform in accordance with the applicable Specifications, provided the defective Product is returned to DT Tax within ninety (90) days from the date of purchase. Any replacement Product will be warranted for the remainder of the original warranty period or thirty (30) days, whichever period is longer. In the event that DT Tax is unable to provide the remedy set forth above within a commercially reasonable period of time, DT Tax shall terminate this Agreement with respect to the non-conforming Product and, if applicable, credit to Client a prorated portion of any fees pre-paid for the non-conforming Product, and Client's license to such Product shall then cease. The foregoing warranty does not apply to Software to the extent such Software (i) has been modified by any party other than DT Tax, or without DT Tax's prior written consent; (ii) has been improperly installed by Client or installed by anyone other than DT Tax or (iii) is used in a manner other than as authorized under this Agreement. The remedies set forth in this Section 12 are Client's sole and exclusive remedies, and DT Tax's sole and exclusive liability, for the failure of the Product to conform to the Specifications.

13. Disclaimers

13.1 OTHER THAN THE WARRANTIES EXPRESSLY STATED IN THIS AGREEMENT, DT TAX, INCLUDING, FOR THE PURPOSES OF THIS SECTION 13.1, DT TAX'S AFFILIATES AND/OR THIRD PARTY PROVIDERS AS APPLICABLE, MAKE NO WARRANTIES AND CLIENT SHALL BE DEEMED TO HAVE ACCEPTED THE PRODUCTS "AS IS" AND "WHERE IS," AND WITHOUT ANY ADDITIONAL WARRANTY OF ANY KIND. DT TAX MAKES NO WARRANTY, AND CLIENT WAIVES ANY WARRANTY, WHETHER EXPRESS OR IMPLIED, REGARDING SUITABILITY, MERCHANTABILITY, FITNESS FOR AN INTENDED OR PARTICULAR PURPOSE, TIME OF PERFORMANCE, OR WARRANTY THAT THE PRODUCTS OFFERED OR PROVIDED WILL MEET CLIENT'S REQUIREMENTS, AND DT TAX DOES NOT WARRANT THAT THE PRODUCTS ARE ERROR FREE OR THAT THEIR USE WILL BE UNINTERRUPTED. FURTHERMORE, ANY STATEMENTS MADE ABOUT A PRODUCT BY DT TAX SALES OR SUPPORT PERSONNEL DO NOT CONSTITUTE A WARRANTY, AND WILL NOT BE RELIED ON BY CLIENT IN DECIDING WHETHER TO PURCHASE THAT PRODUCT'S LICENSE. ALTHOUGH DT TAX HAS USED ALL REASONABLY COMMERCIAL EFFORTS TO ENSURE THAT THE TAX DATA IS ACCURATE AT THE DATE OF THE COMPILATION, CLIENT ACKNOWLEDGES THAT THE TAX DATA IS BASED ON INFORMATION PROVIDED BY VARIOUS THIRD PARTY GOVERNMENTAL AND/OR OTHER TAXING JURISDICTIONS, AND THEREFORE DT TAX DOES NOT WARRANT THE ACCURACY OR COMPLETENESS OF THE TAX DATA, OR THAT THE TAX DATA ACCURATELY REFLECTS THE THEN-CURRENT STATE OF THE LAW REGARDING SUCH TAX MATTER, AND DT TAX IS NOT LIABLE FOR ANY ERRORS STEMMING FROM THE TAX DATA.

13.2 CLIENT UNDERSTANDS AND AGREES THAT RESULTS OBTAINED FROM, USE OF, AND DT TAX SUPPORT RECEIVED CONCERNING THE PRODUCTS (I) WILL NOT, UNDER ANY CIRCUMSTANCES, BE CONSIDERED TAX, LEGAL OR ACCOUNTING ADVICE, (II) DO NOT RELIEVE CLIENT OF RESPONSIBILITY, INCLUDING ITS RESPONSIBILITY TO ANY THIRD PARTY, FOR THE PREPARATION, CONTENT, ACCURACY AND REVIEW OF, OR THE APPROPRIATE TAX, LEGAL, AND/OR ACCOUNTING TREATMENT OF, ITEMS REFLECTED ON ITS TAX RETURNS, TAX DOCUMENTS (AS DEFINED IN

SECTION 15), OR FINANCIAL STATEMENTS, AND (III) ARE INTENDED SOLELY TO SUPPLEMENT THE KNOWLEDGE OF ACCOUNTING, TAX, LEGAL, AND OTHER BUSINESS PROFESSIONALS REGARDING TAX PLANNING, ACCOUNTING, COMPLIANCE, AND RELATED BUSINESS MATTERS, AND ARE NOT MEANT TO REPLACE SOUND PROFESSIONAL JUDGMENT OR INDIVIDUALIZED ATTENTION OF SUCH PROFESSIONALS OR CLIENT CIRCUMSTANCES.

14. Limitation of Liability

14.1 For all claims of damages during any twelve (12) month period relating to DT Tax's performance under this Agreement, including penalties and interest, and regardless of the form of claim or action, whether in contract, tort, strict liability or otherwise, including without limitation, claims regarding the Products, or for any DT Tax error or other breach of its obligations hereunder, DT Tax's, and its third party providers' total liability shall not exceed an amount equal to the fees paid by Client to DT Tax under this Agreement for the applicable Product(s) which forms the basis of such claim(s), during such twelve (12) month period. In the event that this Agreement has been in effect for less than twelve months, then such liability shall be calculated by multiplying the average of the total fees paid by Client for the applicable Product(s) during such months by twelve (12). The foregoing limitation shall not apply to DT Tax's obligation to indemnify Client for infringement as provided for in Section 11.

14.2 IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER FOR INDIRECT, EXEMPLARY, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES OR COSTS ("INDIRECT DAMAGES"), INCLUDING LOST OR DAMAGED DATA AND LOSS OF PROFIT OR GOODWILL, WHETHER FORESEEABLE OR NOT, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH INDIRECT DAMAGES. FURTHERMORE, IN NO EVENT SHALL DT TAX OR ITS THIRD PARTY PROVIDERS BE LIABLE FOR ANY PENALTIES, INTEREST OR TAXES ASSESSED BY A TAXING AUTHORITY, OR DAMAGES TO THE EXTENT THEY ARISE BECAUSE CLIENT HAS FAILED TO PERFORM ITS RESPONSIBILITIES UNDER THIS AGREEMENT, OR CLIENT CONTRIBUTED OR ACTED AS AN INTERVENING CAUSE.

15. Professional Responsibility and Indemnity Although the Products provided hereunder are tools for research and/or to assist Client in the preparation of, as applicable, tax returns, financial statements and/or other tax, accounting, legal or financial related documents (collectively hereinafter referred to as "Tax Documents"), Client is solely responsible for the content, elections, accuracy and timely submission of all such Tax Documents, and/or its use and interpretation of the Products licensed hereunder. Client agrees to defend, at Client's own expense, indemnify and hold DT Tax and its affiliates and third party providers, as applicable, harmless from and against liability (including without limitation, reasonable attorneys' fees, penalties and interest) arising directly or indirectly from any third party suit, claim or proceeding based upon Client's use of the Products and the preparation, submission or filing of Tax Documents.

16. Unaffiliated Products and Sites Descriptions of, or references to, products, publications or sites not owned by DT Tax or its affiliates do not imply endorsement of that product, publication or site. DT Tax has not reviewed all material linked to the DT Tax website and is not responsible for the content of any such material. Linking to any other sites is at the Client's own risk.

17. Communications with this Site

17.1 The Client is prohibited from posting or transmitting any unlawful, threatening, libelous, defamatory, obscene, scandalous, inflammatory, pornographic, or profane material or any material that could constitute or encourage conduct that would be considered a criminal offense, give rise to civil liability, or otherwise violate any law. DT Tax will fully cooperate with any law enforcement authorities or court order requesting or directing DT Tax to disclose the identity of or help identify or locate anyone posting any such information or materials.

17.2 Any communication or material the Client transmits to the site by e-mail or otherwise, including any data, questions, comments, suggestions, or the like is not, and will not be treated as Confidential Information and will be deemed non-proprietary. DT Tax cannot prevent the "harvesting" of information from the DT Tax website, and the Client may be contacted by DT Tax or unrelated third parties, by e-mail or otherwise, within or outside of this site. Anything the Client transmits may be edited by or on behalf of DT Tax, may or may not be posted to this site at the sole discretion of DT Tax and may be used by DT Tax or its affiliates for any purpose, including, but not limited to, reproduction, disclosure, transmission, publication, broadcast and posting. Furthermore, DT Tax is free to use any ideas, concepts, know-how, or techniques contained in any communication the Client sends to the site for any purpose whatsoever including, but not limited to, developing, manufacturing and marketing products using such information.

17.3 DT Tax may provide the Client with a mechanism to provide feedback, suggestions and ideas, if the Client so chooses, about its Products ("Feedback"). The Client agrees that DT Tax may, in its sole discretion, use the Feedback the Client provides to DT Tax in any way; including future modifications of the Products, multimedia works, advertising and promotional materials relating thereto, etc. The Client hereby grants DT Tax a perpetual, worldwide, fully-transferable, non-revocable, royalty-free license to use, modify, create or derive works from, distribute and display any information the Client provides to DT Tax in the Feedback and such Feedback shall not be considered as Confidential Information.

18. Third Party Services

- 18.1** Products, services, offers and promotions provided by third parties, and not by DT Tax, are made available in connection with the marketing distribution and use of the Products or DT Tax's website ("Third Party Services"). Third Party Services may be made available to the Client in or from the Products, sometimes co-branded with DT Tax and third party brands, in which a third party is primarily responsible for making added functionality available to Client, or providing certain information to the Client. The Client is responsible for reviewing and understanding the terms and conditions governing the Client's use of any Third Party Services and the Client's use of such Third Party Services indicate the Client's acceptance of such terms and conditions. DT Tax is not responsible for performance in connection with the Third Party Services, or the accuracy of information provided to the Client by Third Party Service providers, even if the Client accessed such Third Party Service from the Product. DT Tax generally does not control the Third Party Service providers, and thus such Third Party Services may not be available at all times or for extended periods of time, even if such services are indicated as being available in the Product or on the Product packaging. In addition, all Third Party Services are subject to change without notice from DT Tax.
- 18.2** The Product(s) may contain or reference links to websites operated by third parties ("Third Party Websites"). These links are provided as a convenience only. Such Third Party Websites are not under the control of DT Tax. DT Tax is not responsible for the content of any Third Party Website or any link contained in a Third Party Website. DT Tax does not review, approve, monitor, endorse, warrant, or make any representations with respect to Third Party Websites, and the inclusion of any link in the Product(s) is not and does not imply an affiliation, sponsorship, endorsement, approval, investigation, verification or monitoring by DT Tax or its third party or affiliate providers of any information contained in any Third Party Website. In no event will DT Tax or its third party or affiliate providers be responsible for the information contained in such Third Party Website or for the Client's use of, or inability to use, such website. Access to any Third Party Website is at the Client's own risk, and the Client acknowledges and understands that linked Third Party Websites may contain terms and privacy policies that are different from those of DT Tax and its third party or affiliate providers. Neither DT Tax nor its third party or affiliate providers are responsible for such provisions, and expressly disclaim any liability for them.
- 19. Force Majeure** DT Tax will not be liable for any damages or injury caused by any delay in or failure or defect of performance under this Agreement, or be liable for any other consequences, damage, injury or loss, caused by or resulting from any act, event, occurrence, or cause beyond its reasonable control, including without limitation, failure of telecommunications or Internet services, war, vandalism, sabotage, terrorism, accidents, epidemics, quarantines, fires, explosions, earthquakes, floods, tornadoes, hurricanes, strikes, labor disputes, shortages or delays in obtaining suitable material, labor or transportation, interruption of utility services, acts of any government unit or agency thereof, or acts of the other party, or any similar cause.
- 20. Assignment** Neither party may assign its rights and remedies nor transfer its obligations under this Agreement without the prior written consent of the other party, which consent shall not be unreasonably withheld; however, upon written notice to the other party, either party may assign this Agreement to any present or future parent, subsidiary, or affiliate, or as part of the sale of its business licensing the Products provided hereunder, or pursuant to any merger, consolidation, or other reorganization, without the other party's consent. An assignee of either party, as authorized hereunder, shall assume all of the rights and obligations of the assigning party set forth in this Agreement.
- 21. Limitation of Actions and Attorney's Fees** Neither party may assert any cause of action against the other party more than one (1) year after the date the cause of action accrues. In the event that it is necessary for either party to engage the services of an attorney in connection with enforcing its rights under this Agreement or any license granted hereunder, the other party agrees to pay the prevailing party's reasonable attorney's fees and all court costs.
- 22. English Language** It is the express wish of the parties that this Agreement and all related documents are drawn up in English.
- 23. Governing Law and Jurisdiction** This Agreement shall be governed by and construed in accordance with the law of the Province of Quebec (without regard to principles of conflicts of law). Each of the parties expressly and irrevocably consents to the exclusive jurisdiction of the courts of the Province of Quebec for the purpose of any action relating to this Agreement and expressly and irrevocably waives, any objection which it may have to the laying of venue of any action brought in any court and any claim that any action has been brought in an inconvenient forum.
- 24. Entire Agreement**
- 24.1** This Agreement constitutes the entire understanding between DT Tax and Client concerning DT Tax's provision of and Client's access to DT Tax Product(s), and supersedes all other agreements between the parties with respect to the subject matter herein, including without limitation any terms and conditions appearing on a purchase order, other form(s) or website used by Client. Any additional or conflicting terms contained in any Licensee purchase order, proposal or other document shall be deemed to be rejected by DT Tax without need of further notice of objection, even if such document is acknowledged or accepted by DT Tax, and regardless of any statement to the contrary which may be contained therein, and shall be of no effect or in any way binding upon DT Tax. Client acknowledges and agrees that no representations have been made by DT Tax other than as expressly set forth in this Agreement, and that Client has not relied on any representations not expressly set forth herein.
- 24.2** DT Tax shall have the right to change or add to the terms of this Agreement at any time, and to change, delete, discontinue, or impose conditions on any feature or aspect of Products (including Internet-based services, pricing, technical support options, and



other product-related policies) upon notice by any means DT Tax determines in its discretion to be reasonable, including posting information concerning any such change, addition, deletion, discontinuance or conditions in Product(s) or on any DT Tax sponsored website, including but not limited to: www.dtm.ca. Any use of the Product by Client after DT Tax's publication of any such changes shall constitute the Client's acceptance of this Agreement as modified.

25. Severability Should any part of this Agreement be held by a court of competent jurisdiction to be invalid, illegal or unenforceable, that portion shall be deemed null and void and severed from this Agreement for all purposes and the remainder of this Agreement shall remain in full force and effect.

26. Non-Waiver Any delay or failure to exercise any right or remedy or to complain of any act or omission under this Agreement shall not be construed to be a waiver of any such right or remedy or any other right or remedy hereunder, nor shall any express waiver constitute a continuing waiver. The waiver by either party at any time, expressed or implied, of any breach or attempted breach of the obligations set forth in this Agreement shall not be deemed a waiver of or consent to any subsequent breach or attempted breach of the same or any other type.

27. Cumulative Rights Except as expressly limited in this Agreement, all of the rights of either party under this Agreement shall be cumulative and in addition to and not in lieu of any other remedies available to either party at law or in equity, and may be exercised separately or concurrently.

28. Survival Any provisions of the Agreement which by their nature extend beyond the expiration or termination of the Agreement shall survive the expiration or termination of the Agreement and shall remain in effect until all such obligations are satisfied.