

**POINT CPA PC
HOSTING SOFTWARE AGREEMENT
TERMS OF SERVICE**

A. POINT CPA PC GENERAL TERMS OF SERVICE. Thank you for selecting the Services offered by Point CPA Inc. on this website. Please review these Terms of Service (“Agreement”) thoroughly. This Agreement is a legal agreement between you and Point CPA. By signing below, you agree to these terms. If you do not agree to this Agreement, then do not indicate acceptance of the Agreement, and do not use the Services.

1. AGREEMENT

1.1 This Agreement describes the terms governing your use of the Point CPA online services provided to you on this website, including content, updates and new releases, (collectively, the “Services”). It includes by reference:

- Point CPA's Privacy Statement available on this website or provided to you in writing for the Services you selected.
- Any terms provided separately to you for the Services, if applicable.

2. YOUR RIGHT TO USE THE SERVICES AND RESTRICTIONS

2.1 The Services are protected by copyright, trade secret, and other intellectual property laws. You are only granted the right to use the Services, and Point CPA reserves all rights of ownership in the Services not granted to you in writing here. As long as you meet any applicable payment obligations and comply with this Agreement, Point CPA grants to you a personal, limited, nonexclusive, nontransferable right to use the Services that is valid only for the period of use and only for the purposes described by Point CPA on the website for the Services.

2.2 You agree not to use the Services or content on this website in a manner that violates any applicable law, regulation or this Agreement. For example, unless authorized by Point CPA in writing, you agree you will not:

- Provide access to or give any part of the Services to any third party.
- Modify, disrupt or interfere with the Services, supporting servers, or networks either manually or through the use of scripts, viruses, or worms.
- Reproduce, duplicate, copy, deconstruct, sell, trade or resell the Services.
- Attempt to access any other Point CPA systems that are not part of these Services.
- Excessively overload the Point CPA systems used to provide the Services.

If you violate any of these terms, this Agreement and your right to use the Services may be terminated by Point CPA in its sole discretion.

3. PAYMENT. For Services offered on a payment or subscription basis, the following terms apply:

- a. Payments will be billed to you in U.S. dollars.
- b. You must pay with one of the following:
 - (1) A valid credit card acceptable to Point CPA;
 - (2) A valid debit card acceptable to Point CPA;
 - (3) Sufficient funds in a checking or savings account to cover an electronic debit of the payment due; or
 - (4) By another payment option Point CPA may provide.
- c. If your payment and registration information is not accurate, current, and complete and you do not notify us promptly when such information changes, we may suspend or terminate your account and refuse any use of the Services.
- d. Point CPA will automatically renew your monthly Services at the current rates, unless the Services are cancelled or terminated under this Agreement.
- e. Additional cancellation or renewal terms may be provided to you on the website for the Services.

4. YOUR PRIVACY AND PERSONAL INFORMATION. You can view Point CPA's Privacy Statement on the website. You agree to be bound by the applicable Point CPA Privacy Statement, subject to change in accordance with its terms. Most importantly, you agree to Point CPA maintaining your data according to the Point CPA Privacy Statement, as part of the Services.

CONTENT

5.1 You are responsible for your content. You are legally responsible for all information, data, text, software, music, sound, photographs, graphics, video, messages or other materials ("Content") uploaded, posted or stored through your use of the Services. You grant Point CPA a worldwide, royalty-free, non-exclusive license to host and use the Content in order to provide you with the Services. You agree not to use the Services for any illegal purpose or in violation of any applicable local, state, federal or international law. You are encouraged to archive your Content regularly and frequently. You are responsible for any Content that may be lost or unrecoverable through your use of the Services. You must provide all required and appropriate warnings, information and disclosure. You agree that you will not use the Services to share, store, or in any way distribute financial data that is not in accordance with the law. Any users suspected of having information which involves fraud, embezzlement, money laundering, insider trading, support for terrorism, or any other activity proscribed by law may have their accounts terminated, their financial data erased, and they also may be reported to law enforcement officials in the appropriate jurisdictions. Point CPA is not responsible for the Content or data you submit on the website.

You agree not to use the Services to upload, post, distribute, link to, publish, reproduce, engage in or transmit any of the following, including but not limited to:

- a. Illegal, fraudulent, libelous, defamatory, obscene, pornographic, profane, threatening, abusive, hateful, harassing, offensive, inappropriate or objectionable information or communications of any kind, including without limitation conduct that would encourage or constitute an attack or "flaming" others, or criminal or civil liability under any local, state, federal or foreign law;
- b. Content or data that would impersonate someone else or falsely represent your identity or qualifications, or that constitutes a breach of any individual's privacy, including posting images about children or any third party without their consent (or a parent's consent in the case of a minor);
- c. Except as otherwise permitted by Point CPA in writing, advertisements, solicitations, investment opportunities, chain letters, pyramid schemes, other unsolicited commercial communication or engage in spamming or flooding;
- d. Virus, trojan horse, worm or other disruptive or harmful software or data; and
- e. Any information, software or Content which is not legally yours and may be protected by copyright or other proprietary right, or derivative works, without permission from the copyright owner or intellectual property rights owner.

5.2 Community forums. The Services may include a community forum to exchange information with other users of the Services and the public. Please use respect when you interact with other users. Point CPA does not support and is not responsible for the accuracy of others' content in these community forums. Do not reveal information in the community forum that you do not want to make public. Users may post hypertext links to content hosted and maintained by third parties for which Point CPA is not responsible.

5.3 Point CPA may freely use feedback you provide. You agree that Point CPA may use your feedback, suggestions, or ideas in any way, including in future modifications of the Services, other products or services, advertising or marketing materials. You grant Point CPA a perpetual, worldwide, fully transferable, sublicensable, non-revocable, fully paid-up, royalty free license to use the feedback you provide to Point CPA in any way.

5.4 Point CPA may monitor your content from time to time. Point CPA may, but has no obligation to, monitor content on the Services. We may disclose any information necessary or appropriate to satisfy our legal obligations, protect Point CPA or its customers, or operate the Services properly. Point CPA, in its sole discretion, may refuse to post, remove, or refuse to remove, any Content, in whole or in part, alleged to be unacceptable, undesirable, inappropriate, or in violation of this Agreement.

6. ADDITIONAL TERMS YOU AGREE TO

6.1 We may tell you about other Point CPA services. You may be offered other services, features, products, applications, online communities, or promotions provided by Point CPA ("Point CPA Services"). If you decide to use any of these Point CPA Services, additional terms and conditions and separate fees may apply. You acknowledge that in accessing some Point CPA Services you may upload or enter data from your account(s) such as names, addresses and phone numbers, purchases, and sales among others, to the Internet. You grant Point CPA permission to use information about your business and experience to help us to provide the Point CPA Services to you, including updating and maintaining your data, addressing errors or service interruptions, and enhancing the types of data and services Point CPA may provide to you in the future

6.2 You will track your passwords and accept updates. You are responsible for securely managing your password(s) for access to the Services. If you become aware of any unauthorized access to your Services account, theft or loss of your password, you agree to contact Point CPA as soon as possible. The Services may periodically be updated with tools, utilities, improvements, third party applications, or general updates to improve and enhance the features and performance of the Services. You agree to receive these updates automatically as part of the Services.

7. DISCLAIMER OF WARRANTIES

7.1 YOUR USE OF THE SERVICES, SOFTWARE, AND CONTENT IS ENTIRELY AT YOUR OWN RISK. EXCEPT AS DESCRIBED IN THIS AGREEMENT, THE SERVICES ARE PROVIDED "AS IS." TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, POINT CPA, ITS AFFILIATES, AND ITS THIRD PARTY SERVICE OR DATA PROVIDERS, LICENSORS, DISTRIBUTORS OR SUPPLIERS (COLLECTIVELY REFERRED TO AS, "SUPPLIERS") DISCLAIM ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY THAT THE SERVICES ARE FIT FOR A PARTICULAR PURPOSE, TITLE, MERCHANTABILITY, DATA LOSS, NON-INTERFERENCE WITH OR NON-INFRINGEMENT OF ANY INTELLECTUAL PROPERTY RIGHTS, OR THE ACCURACY, RELIABILITY, QUALITY OR CONTENT IN OR LINKED TO THE SERVICES. POINT CPA AND ITS AFFILIATES AND SUPPLIERS DO NOT WARRANT THAT THE SERVICES ARE SECURE, FREE FROM BUGS, VIRUSES, INTERRUPTION, ERRORS, THEFT OR DESTRUCTION. IF THE EXCLUSIONS FOR IMPLIED WARRANTIES DO NOT APPLY TO YOU, ANY IMPLIED WARRANTIES ARE LIMITED TO 60 DAYS FROM THE DATE OF PURCHASE OR DELIVERY OF THE SERVICES, WHICHEVER IS SOONER.

7.2 POINT CPA AND ITS AFFILIATES AND SUPPLIERS DISCLAIM ANY REPRESENTATIONS OR WARRANTIES THAT YOUR USE OF THE SERVICES WILL SATISFY OR ENSURE COMPLIANCE WITH ANY LEGAL OBLIGATIONS OR LAWS OR REGULATIONS. THIS DISCLAIMER APPLIES TO BUT IS NOT LIMITED TO THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996 ("HIPAA"), THE GRAMM-LEACH-BLILEY ACT OF 1999, THE SARBANES-OXLEY ACT OF 2002, OR OTHER FEDERAL OR STATE STATUTES OR REGULATIONS. YOU ARE SOLELY RESPONSIBLE FOR ENSURING THAT YOUR USE OF THE SERVICES IS IN ACCORDANCE WITH APPLICABLE LAW.

8. LIMITATION OF LIABILITY AND INDEMNITY. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, THE ENTIRE LIABILITY OF POINT CPA, AND ITS AFFILIATES AND SUPPLIERS FOR ALL MATTERS OR CLAIMS RELATING TO THIS AGREEMENT SHALL BE LIMITED TO THE AMOUNT YOU PAID FOR THE SERVICES DURING THE TWELVE (12) MONTHS PRIOR TO SUCH CLAIM. SUBJECT TO APPLICABLE LAW, POINT CPA AND ITS AFFILIATES AND SUPPLIERS ARE NOT LIABLE FOR ANY OF THE FOLLOWING: (A) INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES; (B) DAMAGES RELATING TO FAILURES OF TELECOMMUNICATIONS, THE INTERNET, ELECTRONIC COMMUNICATIONS, CORRUPTION, SECURITY, LOSS OR THEFT OF DATA, VIRUSES, SPYWARE, LOSS OF BUSINESS, REVENUE, PROFITS OR INVESTMENT, OR USE OF SOFTWARE OR HARDWARE THAT DOES NOT MEET POINT CPA SYSTEMS REQUIREMENTS. THE ABOVE LIMITATIONS APPLY EVEN IF POINT CPA AND ITS AFFILIATES AND SUPPLIERS HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THIS AGREEMENT SETS FORTH THE ENTIRE LIABILITY OF POINT CPA, ITS AFFILIATES AND YOUR EXCLUSIVE REMEDY WITH RESPECT TO THE SERVICES AND ITS USE.

You agree to indemnify and hold Point CPA and its Affiliates and Suppliers harmless from any and all claims, liability and expenses, including reasonable attorneys' fees and costs, arising out of your use of the Services or breach of this Agreement (collectively referred to as "Claims"). Point CPA reserves the right, in its sole discretion

and at its own expense, to assume the exclusive defense and control of any Claims. You agree to reasonably cooperate as requested by Point CPA in the defense of any Claims.

9. CHANGES TO THIS AGREEMENT OR THE SERVICES. We may change this Agreement from time to time, and the changes will be effective when posted on our website for the Services or when we notify you by other means. Please review the Agreement periodically on this website for changes. We have the right to change any of the terms of this Agreement upon reasonable notice to you. We may also change or discontinue the Services, in whole or in part, including but not limited to, the Internet based services, pricing, technical support options, and other product-related policies. Your continued use of the Services after Point CPA posts or otherwise notifies you of any changes, indicates your agreement to the changes.

10. TERMINATION. Point CPA may immediately and without notice terminate this Agreement or suspend the Services provided to you, if you fail to comply with these terms or if you no longer agree to receive electronic communications (see Section 7.4). Upon termination you must immediately stop using the Services and any outstanding payments will become due. Any termination of this Agreement shall not affect Point CPA's rights to any payments due to it. Point CPA may terminate a free account at any time. Other requirements regarding termination or cancellation of the Services may apply based on the specific ordering terms for the Services provided to you. Sections 1.2, 5, 8 through 15 will survive and remain in effect even if the Agreement is terminated, cancelled or rescinded.

11. EXPORT RESTRICTIONS. You acknowledge that this website, the Services, and the underlying software may include U.S. technical data subject to restrictions under export control laws and regulations administered by the United States government. You agree that you will comply with these laws and regulations, and will not export or re-export the Services, or any part of the Services, in violation of these laws and regulations, directly or indirectly. You also agree not to provide access to any part of the Services to anyone who you have reason to know may use the Services in the development of nuclear, chemical, or biological weapons.

12. GOVERNING LAW AND JURISDICTION. North Dakota state law governs this Agreement without regard to its conflicts of laws provisions. To resolve any legal dispute arising from this Agreement, you and Point CPA agree to the exclusive jurisdiction of state courts in Burleigh County, North Dakota U.S.A. Point CPA does not represent that information on the website for the Services is appropriate or available for use in all countries. Point CPA prohibits accessing materials from countries or states where contents are illegal. You are accessing this website on your own initiative and you are responsible for compliance with all applicable laws.

13. GENERAL. This Agreement is the entire agreement between you and Point CPA and replaces all prior understandings, communications and agreements, oral or written, regarding its subject matter. This Agreement may be modified only by a written amendment signed by the parties or as provided in this Agreement in Section 10 above. If any court of law, having the jurisdiction, rules that any part of this Agreement is invalid, that section will be removed without affecting the remainder of the Agreement. The remaining terms will be valid and enforceable. The United Nations Convention on Contracts for the International Sale of Goods does not apply to this Agreement. You cannot assign or transfer ownership of this Agreement to anyone (except as expressly stated herein) without the prior written approval of Point CPA. However, Point CPA may assign or transfer it without your consent to (a) an Affiliate, (b) another company through a sale of assets by Point CPA or (c) a successor by merger. Any assignment in violation of this Section shall be void. If you want to request a transfer of this Agreement or if your company is acquired by or merged into another company, contact Point CPA via an email to: info@Pointcpa.com.