

Policy Statement

This Portal Usage Policy statement applies to all use of the portal available through our website, Hibbsandassociates.com. Use of the portal is conditional based on the following terms, conditions, and notices herein:

1. Description of Services: The Hibbs and Associates, LLC client portal permits easy and secure electronic transfer of documents between Client and the Firm and Client access to certain documents created or maintained by the Firm. The Client Portal web-based applications are exclusively provided to the Firm's clients and intended for their sole use. The information, documents, and communications on the portal are provided as a convenient resource to clients and may be used for informational purposes only. The information contained on this site should NOT be used as a substitute for consultation with professional accounting, tax, legal, or other competent advisors.

2. Use: By using any features of the Firm's Client Portal, Client consents to the following terms and conditions and acknowledges that the Firm is relying on your consent in allowing you to use the Firm's Client Portal. Your continued use of the Firm's Client Portal after the posting of any amended terms and conditions shall constitute your agreement to be bound by any such changes. The Firm may modify, suspend, discontinue or restrict the use of any portion of the Firm's Client Portal, including the availability of any portion of the content at any time, without notice or liability.

3. Service Availability: The Firm will use its best reasonable efforts to provide availability of the Client Portal Service 24/7. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction, or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer online systems, servers or providers, computer equipment, software, failure of any e-mail to be received by the Firm on account of technical problems or traffic congestion on the Internet or any website, or any combination thereof, including any injury or damage to the Client's computer or peripherals related to downloading any materials from the Client Portal.

4. User Password and Security: Using the portal and its related services requires the use of a password and a user name. You are solely responsible for (1) authorizing, monitoring, controlling access to and maintaining the strict confidentiality of your username and password; (2) not allowing another person to use your username or password; (3) any charges or damages that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password; and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise. The Firm is not a liable for any harm related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal. It is prohibited to use another client's portal without the express permission of that client. Documents are encrypted while being stored on the Portal. In addition, documents added to the Portal are scanned for viruses before being uploaded. The Firm will use its best efforts to make the Client Portal secure from unauthorized access. However, Client recognizes that no completely secure system for electronic data transfer has yet been devised.

5. Logon Accounts and Their Security: The Firm will set up individual logon accounts for those of Client's employees who need access to the Client Portal. Each account will have access only to those document areas requested by Client. (The Firm strongly recommends that Client establish a policy that logon information not be shared with others). In order to maintain security, Client agrees to designate a single individual as the authorized person to contact the Firm to request employee logons. All initial logon passwords will be granted to Client by telephone conversation. Password updates will be performed by you.

6. Termination of Logon Account: Client agrees to notify the Firm via email or in writing when an individual logon account is to be terminated. The Firm will make every effort to confirm and terminate promptly. However, Client cannot be assured that access has been terminated until confirmation of termination has been received.

7. Links to Third-Party Sites: The Client Portal website may contain links to other websites ("Linked Sites"). The Linked Sites are not under the control of the Firm and the Firm is not responsible for the contents of any Linked Site, including without limitation any link contained in a Linked Site, or any changes or updates to Linked Site. The Firm is not

responsible for webcasting or any other form of transmission received from any Linked Site. The Firm is providing these links to you only as a convenience, and the inclusion of any link does not imply endorsement by the Firm of the site or any association with its operators.

8. No Unlawful or Prohibited Use: As a condition of your use of the Client Portal website, you warrant to the Firm that you or your approved users will not use the Firm's Client Portal website for any purpose that is unlawful or prohibited by these terms, conditions, and notices. You may not use the Firm's Client Portal website in any manner that could damage, disable, overburden, or impair the Firm's website or interfere with any other party's use of the Client Portal Website. You may not obtain or attempt to obtain any materials or information through any means not intentionally made available or provided for through the Client Portal website. Information transmitted through the portal should be limited to information necessary for Hibbs and Associates, LLC to perform agreed upon services. Any other use is prohibited.

The Firm reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process or governmental request, or to edit, refuse to post or to remove any information or materials, in whole or in part, in the Firm's sole discretion.

9. Client's Responsibility: You must at your own cost: (a) provide for your own access to the Internet and pay any services fees, telephone charges and online services usage associated with such access, and (b) provide all equipment necessary for you to make such connection to the Client Portal, including a computer and modem.

10. WARRANTIES: THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. HIBBS AND ASSOCIATES, LLC WILL STRIVE TO USE REASONABLE EFFORTS TO INCLUDE ACCURATE AND UPDATED INFORMATION ON THE PORTAL; HOWEVER, YOU UNDERSTAND THAT THE CONTENT AND SERVICES ARE PROVIDED ON AN "AS IS" BASIS AND THE FIRM SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY OR WARRANTIES AGAINST INFRINGEMENT. THE FIRM, ITS AFFILIATES, EMPLOYEES, AND AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE PORTAL, ITS CONTENT, OR SECURITY SERVICES PROVIDED HEREIN. THE FIRM DOES NOT WARRANT THAT THE CLIENT PORTAL'S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE FIRM'S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

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

11. Term and Termination: The services outlined in this Policy may be terminated by either the Firm or Client with or without cause and with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm's Client Portal without notice or liability. The portal will be maintained and accessible solely in accordance with our policy for no more than 30 days after any notification of termination of services by either party, after which point it will be electronically deleted.