

TW Accounting & Tax Advisors, LLC

CFO Services Terms

These terms and conditions for CFO Services (these “**CFO Services Terms**”) apply to the Services described below and operate in addition to the Terms applicable to all Services provided by Advisor. In the event of any inconsistency between the Terms and these CFO Services Terms, these CFO Services Terms control with respect to the Services described below.

1. **CFO Services.** We offer strategic financial consulting Services to help you manage and grow your business. The Services we provide to you are specified in your Proposal and may include: monthly engagement, annual budgeting, and assistance in preparing financial materials related to equity financings or other corporate transactions (“**CFO Services**”).
2. **CFO Services Disclaimers.** CFO Services (including any communications you may have with our personnel in connection with those Services) are not a substitute for and do not include legal, regulatory, tax, real estate, healthcare or accounting advice. We are not a public accounting firm and are not acting as your agent, broker, fiduciary or investment advisor. CFO Services do not include, and you will not purport to rely on them for: (i) accounting advice, (ii) legal or regulatory advice regarding any of your business practices, including with respect to their appropriateness or legality; or (iii) tax advice or tax return preparation. You should seek the services of a duly licensed professional in connection with any of the foregoing. The provision of any of the aforementioned services require a separate proposal beyond that for our CFO Services.
3. **No Compliance Obligations.** We are not responsible for notifying you of the need to prepare or file, or for actually preparing or filing, any notices, applications or documents of any kind to comply with any applicable laws and regulations, or for your compliance with any requirements to qualify or register in any state or other jurisdiction.
4. **Independent Consultants.**
 - (a) CFO Services provided to you by our employees or agents are fractional services only. We and our employees and agents are independent consultants and have no fiduciary duties to you or your business in the way an in-house CFO would. As such, you agree not to misidentify or misclassify us or our employees or agents as your “CFO” or “Chief Financial Officer” to any third party.
 - (b) In providing the CFO Services, we act at your management’s direction, and all Deliverables are intended solely for your management and not for any third party. Use of any such analyses or deliverables for external purposes is at your discretion and by your management. While we may suggest one or more courses of action, it is the responsibility of your management to determine the appropriate course of action in their business judgment, and we will not have responsibility for the business decisions made by you or for any business outcome.
5. **CFO Deliverables; Proprietary Rights.**
 - (a) **CFO Deliverables.** Unless otherwise agreed by the parties in writing and subject to Section 5(b) below, you shall own all right, title and interest (including all intellectual property and other

proprietary rights) in and to CFO Deliverables (defined herein) upon payment in full therefor. All CFO Deliverables are works made for hire to the extent allowed by law and, in addition, we make all assignments to you necessary to accomplish the foregoing ownership. “**CFO Deliverable**” means any work product that is created, developed or made by us specifically for you, or that is specified in a Proposal, and delivered to you by us during performance of the CFO Services (but expressly not including any Background Materials (as defined below)).

- (b) **Background Materials.** We (and our licensors, as applicable) shall retain all right, title and interest in and to all Background Materials (including all intellectual property and proprietary rights therein). To the extent that any Background Materials are included in any CFO Deliverable, we grant you a nonexclusive right and license to use such Background Materials internally and solely in connection with, and as incorporated in, the CFO Deliverable. Except for the limited rights and licenses expressly granted hereunder concerning the Background Materials, no other license is granted and no other use is permitted. “**Background Materials**” means all information, ideas, know-how, processes, software, templates, works of authorships, trade secrets, methods, and technologies, including all intellectual property and other proprietary rights embodied therein, that (i) are owned or developed by us (whether developed by or for us or otherwise acquired from a third party) prior to the performance of CFO Services under the Agreement or separate and apart from the performance of CFO Services under the Agreement, or that are licensed by us from a third party, including any changes or extensions thereto, or (ii) are created or developed by us in performing CFO Services under the Agreement, are generally applicable to the services that we provide, and do not include any of your Client Data.

6. **Limited Warranty; Disclaimer.**

- (a) **Limited Warranty.** We warrant that the CFO Services will be performed in a professional and workmanlike manner.
- (b) **Warranty Claims.** Any warranty claim under Section 6(a) must be made by you in writing within thirty (30) days after performance of the nonconforming CFO Service.
- (c) **Sole Remedy.** Our sole obligation and your exclusive remedy in respect thereof is to reperform the nonconforming CFO Service (in which case, no refund will be provided) or, at our sole discretion, refund you the Fees paid for the nonconforming CFO Service, which refund will in no event exceed the greater of (i) the amount you paid for the nonconforming CFO Service prior to the claim or (ii) one-hundred US dollars.
- (d) **Disclaimer of Warranties.** EXCEPT FOR THE WARRANTY SET FORTH IN SECTION 6(a) ABOVE, WE MAKE NO WARRANTY WHATSOEVER WITH RESPECT TO THE CFO SERVICES OR CFO DELIVERABLES, INCLUDING ANY (A) WARRANTY OF MERCHANTABILITY; OR (B) WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; OR (C) WARRANTY OF TITLE; OR (D) WARRANTY AGAINST INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS OF A THIRD PARTY; WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE.