

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Rev. February 2014)

For use by individuals. Entities must use Form W-8BEN-E.

OMB No. 1545-1621

Department of the Treasury Internal Revenue Service

Information about Form W-8BEN and its separate instructions is at www.irs.gov/formw8ben. Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form if:

Instead, use Form:

- You are NOT an individual W-8BEN-E
You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services) W-8ECI
You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
A person acting as an intermediary W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner 2 Country of citizenship
3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
City or town, state or province. Include postal code where appropriate. Country
4 Mailing address (if different from above)
City or town, state or province. Include postal code where appropriate. Country
5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions) 6 Foreign tax identifying number (see instructions)
7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9 above to claim a % rate of withholding on (specify type of income):
Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
The person named on line 1 of this form is not a U.S. person,
The income to which this form relates is:
(a) not effectively connected with the conduct of a trade or business in the United States,
(b) effectively connected but is not subject to tax under an applicable income tax treaty, or
(c) the partner's share of a partnership's effectively connected income,
The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business

(Under Sections 6038A and 6038C of the Internal Revenue Code)

► **Information about Form 5472 and its separate instructions is at www.irs.gov/form5472.**

Department of the Treasury
Internal Revenue Service

For tax year of the reporting corporation beginning and ending

Note. Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions). All reporting corporations must complete Part I.

1a Name of reporting corporation		1b Employer identification number	
Number, street, and room or suite no. (if a P.O. box, see instructions)		1c Total assets	
City or town, state, and ZIP code (if a foreign address, see instructions)			
		\$	
1d Principal business activity ►		1e Principal business activity code ►	
1f Total value of gross payments made or received (see instructions) reported on this Form 5472		1g Total number of Forms 5472 filed for the tax year	
\$		\$	
1i Check here if this is a consolidated filing of Form 5472 ► <input type="checkbox"/>	1j Country of incorporation	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident	1l Principal country(ies) where business is conducted
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation ► <input type="checkbox"/>			

Part II 25% Foreign Shareholder (see instructions)

1a Name and address of direct 25% foreign shareholder		1b(1) U.S. identifying number, if any	
		1b(2) Reference ID number (see instructions)	
1c Principal country(ies) where business is conducted	1d Country of citizenship, organization, or incorporation	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
2a Name and address of direct 25% foreign shareholder		2b(1) U.S. identifying number, if any	
		2b(2) Reference ID number (see instructions)	
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident	
3a Name and address of ultimate indirect 25% foreign shareholder		3b(1) U.S. identifying number, if any	
		3b(2) Reference ID number (see instructions)	
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	
4a Name and address of ultimate indirect 25% foreign shareholder		4b(1) U.S. identifying number, if any	
		4b(2) Reference ID number (see instructions)	
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident	

Part III Related Party (see instructions)

Check applicable box: Is the related party a foreign person or U.S. person?

All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party	1b(1) U.S. identifying number, if any 1b(2) Reference ID number (see instructions)
1c Principal business activity ▶	1d Principal business activity code ▶
1e Relationship—Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input type="checkbox"/> 25% foreign shareholder	
1f Principal country(ies) where business is conducted	1g Country(ies) under whose laws the related party files an income tax return as a resident

Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party (see instructions)

Caution: Part IV *must* be completed if the "foreign person" box is checked in the heading for Part III.

If estimates are used, check here

1 Sales of stock in trade (inventory)	1	
2 Sales of tangible property other than stock in trade	2	
3 Platform contribution transaction payments received	3	
4 Cost sharing transaction payments received	4	
5a Rents received (for other than intangible property rights)	5a	
b Royalties received (for other than intangible property rights)	5b	
6 Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	6	
7 Consideration received for technical, managerial, engineering, construction, scientific, or like services	7	
8 Commissions received	8	
9 Amounts borrowed (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	9b	
10 Interest received	10	
11 Premiums received for insurance or reinsurance	11	
12 Other amounts received (see instructions)	12	
13 Total. Combine amounts on lines 1 through 12	13	
14 Purchases of stock in trade (inventory)	14	
15 Purchases of tangible property other than stock in trade	15	
16 Platform contribution transaction payments paid	16	
17 Cost sharing transaction payments paid	17	
18a Rents paid (for other than intangible property rights)	18a	
b Royalties paid (for other than intangible property rights)	18b	
19 Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	19	
20 Consideration paid for technical, managerial, engineering, construction, scientific, or like services	20	
21 Commissions paid	21	
22 Amounts loaned (see instructions) a Beginning balance _____ b Ending balance or monthly average ▶	22b	
23 Interest paid	23	
24 Premiums paid for insurance or reinsurance	24	
25 Other amounts paid (see instructions)	25	
26 Total. Combine amounts on lines 14 through 25	26	

Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party (see instructions)

Describe these transactions on an attached separate sheet and check here.

Part VI Additional Information

All reporting corporations must complete Part VI.

1 Does the reporting corporation import goods from a foreign related party?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2a If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If "No," do not complete b and c below.		
b If "Yes," attach a statement explaining the reason or reasons for such difference.		
c If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3 During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4 During the course of the tax year, did the foreign parent corporation become a participant in any cost sharing arrangement?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number										
					-					
					-					
OR										
Employer identification number										
					-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

²However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

XXXX, INC. LICENSE & MASTER SERVICES AGREEMENT ORDER FORM

Date: _____, 2014		Project Sponsor Contact / email / phone:
Customer: _____		Finance Contact / email / phone:
Physical Address:		Billing Address (if different):
Services:	Access to XXXX's SaaS _____ Platform with 100 logins/seats. The services and products selected here and described more fully in Exhibit B are collectively referred to as the "Services"	
Setup / Training fee:	\$	
Base SaaS Fees: (license and support)	\$	
Additional Fees:	N/A	
Service Term:	12 months from the "Effective Date"	
Total Amount Due:	\$	

Hosted Services Agreement

This License & Master Services Agreement (the "Agreement") is entered into on this 1st day of March, 2014, (the "Effective Date") between XXXX, Inc., a Delaware corporation (the "Service Provider" or "XXXX") with its principal place of business at _____ and the Customer listed below and on the applicable Order Form (the "Customer"). This Agreement includes and incorporates the applicable Order Form, as well as the accompanying Terms and Conditions and contains, among other things, warranty disclaimers, liability limitations and use limitations. Each party's acceptance of this Agreement was and is expressly conditional upon the other's acceptance of the terms contained in the Agreement to the exclusion of all other terms.

XXXX, INC.:	_____:
By: _____	By: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____

TERMS AND CONDITIONS

1. SERVICES AND SUPPORT

In consideration of (and subject to) payment of the fees and marketing obligations listed herein and on the applicable Order Form (the "Fees") and subject to full compliance with all the terms and conditions of this Agreement, Service Provider will use reasonable commercial efforts to provide Customer the Services selected in the Order Form (as described in Exhibit B) and the applicable General Service Level Support Terms identified in Exhibit A. As part of the registration process, Customer will identify an administrative user name and password for Customer's Service Provider account (the "Account"). Customer may use the administrative user name and password to create standard users (each with a user password) up to the maximum number permitted in the Order Form. Service Provider reserves the right to refuse registration of, or cancel passwords it reasonably deems inappropriate. By entering into this Agreement and using the Service, Customer accepts and agrees to be bound by the Service Provider's terms of service and privacy policies listed on Service Provider's website.

2. RESTRICTIONS AND RESPONSIBILITIES

2.1 This is a contract for Services and the applicable hosted software will be installed, accessed and maintained only by or for Service Provider and no license is granted thereto. Subject to all terms of this Agreement, Service Provider hereby grants to Customer, for the term of this Agreement, a non-exclusive, non-sublicensable, non-transferable, non-assignable, royalty free license to use, reproduce and distribute internally within Customer's business, and for Customer's internal use only (and only in accordance with any applicable documentation), the documentation and data provided to Customer by Service Provider (the "Customer Data"). Customer will not (and will not allow any third party to), directly or indirectly: reverse engineer, decompile, disassemble or otherwise attempt to discover the source code, object code or underlying structure, ideas or algorithms of the Services (or any underlying software, documentation or data related to the Services); modify, translate, or create derivative works based on the Services or any underlying software; or copy (except for archival purposes), rent, lease, distribute, pledge, assign, or otherwise transfer or encumber rights to the Services or any underlying software; use the Services or any underlying software for timesharing or service bureau purposes or otherwise for the benefit of a third party; publish the Customer Data without the prior written consent of Service Provider; or remove any proprietary notices or labels.

2.2 Customer represents, covenants, and warrants that Customer will access and use the Services only in compliance with Service Provider's standard access and security policies then in effect. Customer shall be responsible for obtaining and maintaining any equipment and ancillary services needed to connect to, access or otherwise use the Services, including, without limitation, modems, hardware, server, software, operating system, networking, web servers, long distance and local telephone service (collectively, "Equipment"). Customer shall be responsible for compliance with any and all applicable third party terms of service and privacy policies for platforms, networks and/or websites that they run their applications on, including but not limited to, Facebook, Android, Blackberry or iOS/App Store.

2.3 Customer shall be responsible for ensuring that such Equipment is compatible with the Services and complies with all configurations and specifications. Customer shall also be responsible for maintaining the security of the Equipment, the Account, passwords (including but not limited to administrative and user passwords) and files and for all uses of the Account or the Equipment.

2.4 Upon the prior written approval of Customer in each instance, Service Provider may (i) produce and publish a case study on its website regarding the Customer's use of the Services, and (ii) create self-promotional materials such as press releases, advertisements, brochures, etc. Upon the prior written approval of Customer in each instance, Customer shall provide a mutually agreeable quote with respect to Service Provider and the Services, to be used for Service Provider's marketing and publicity purposes.

3. CONFIDENTIALITY

3.1 Each party (the "Receiving Party") understands that the other party (the "Disclosing Party") has disclosed or may disclose information relating to the Disclosing Party's business (hereinafter referred to as "Proprietary Information" of the Disclosing Party). Notwithstanding the foregoing, "Proprietary Information" means information that (i) the Disclosing Party designates as being

confidential to the Receiving Party, (ii) under the circumstances surrounding disclosure should be treated as confidential by the Receiving Party, or (iii) by reason of its nature should be reasonably treated as confidential by the Receiving Party. Confidential Information includes, without limitation, the Services (including the software, algorithms and information embodied therein) documents, data, know-how, marketing, commercial and communication strategies and policies, financial information, hardware and software, provided by the Disclosing Party by any means whatsoever (written, oral, electronic form or any other form) or to which a Party can access in the framework of its collaboration with the other Party

3.2 The Receiving Party agrees: (i) to protect such Proprietary Information and the confidentiality of this Agreement, and (ii) not to use (except as expressly permitted herein) or divulge to any third person any such Proprietary Information. The Disclosing Party agrees that the foregoing shall not apply with respect to any information after three (3) years following the disclosure thereof (except the Services and underlying software, algorithms and information embodied therein which shall remain confidential indefinitely) or any information that the Receiving Party can document (a) is or becomes generally available to the public, or (b) was in its possession or known by it without restriction on disclosure prior to receipt from the Disclosing Party, or (c) was rightfully disclosed to it without restriction by a third party, or (d) was independently developed without use of any Proprietary Information of the Disclosing Party, or (e) is required by law to be disclosed. In order to provide the Services, Service Provider is expressly authorized to collect general user data and report on the aggregate response rate and other aggregate measures of the Services' performance, provided that the user data is anonymized and no personally identifying information of the Customer or its users is revealed.

4. PAYMENT OF FEES

4.1 Customer will pay Service Provider the Fees for the Services as listed on the applicable Order Form.

4.2 If Customer believes that Service Provider has billed Customer incorrectly, Customer must contact Service Provider no later than sixty (60) days after the closing date on the first billing statement in which the error or problem appeared, in order to receive an adjustment or credit. Inquiries should be directed to Service Provider's customer support department. Service Provider shall respond to Customer within three (3) business days after receiving such inquiries.

4.3 Service Provider may choose to bill through an invoice, in which case, full payment for invoices issued in any given month must be received by Service Provider thirty (30) days after receipt of the invoice, or the Services may be terminated. Unpaid and undisputed invoices are subject to a finance charge of 1.5% per month on any outstanding balance, or the maximum permitted by law, whichever is lower, plus all expenses of collection. Customer shall be responsible for all taxes associated with Services other than U.S. taxes based on Service Provider's net income.

5. TERMINATION

5.1 Subject to earlier termination as provided below, this Agreement is for the initial Service Term as specified in the applicable Order Form (the "Initial Service Term"). In connection with any extension or renewal of the Initial Service Term, or the execution of a new Order Form, Service Provider reserves the right to charge Customer its then applicable Fees and charges.

5.2 In addition to any other remedies it may have, Service Provider may also terminate this Agreement upon ten (10) days notice if Customer materially breaches any of the terms or conditions of this Agreement, and if the breach is capable of remedy, fails to promptly remedy that breach within ten (10) days of notice. If this Agreement is terminated as a result of a material breach by Customer, the Customer will pay in full for the Services up to and including the last day on which the Services are provided. In addition to any other remedies it may have, Customer may also terminate this Agreement upon ten (10) days notice if Service Provider materially breaches any of the terms and conditions of this Agreement (including without limitation any of the General Service Level Support Terms set forth on Exhibit A), and if the breach is capable of remedy, fails to promptly remedy that breach within ten (10) days of notice.

5.3 Termination (which includes expiration or non-renewal) of this Agreement shall not limit either party from pursuing other remedies available to it, including injunctive relief, nor shall such termination relieve Customer's obligation to pay

all fees that have accrued or are otherwise owed by Customer under any order form.

5.4 The parties' rights and obligations under Sections 2 ("Restrictions and Responsibilities"), 3 ("Confidentiality"), 4 ("Payment of Fees"), 6 ("Indemnification"), 7 ("Warranty and Disclaimer"), 8 ("Limitation of Liability"), and 9 ("Miscellaneous") shall survive termination.

6. INDEMNIFICATION

6.1 Service Provider agrees, at its own expense, to indemnify, defend Customer and hold Customer harmless against any suit, claim, or proceeding brought against Customer alleging that the use of Services in accordance with this Agreement infringes any U.S. copyright, U.S. trademark or U.S. patent, provided that Customer (i) promptly notifies Service Provider in writing of any such suit, claim or proceeding, (ii) allows Service Provider, at Service Provider's own expense, to direct the defense of such suit, claim or proceeding, (iii) gives Service Provider all information and assistance necessary to defend such suit, claim or proceeding, and (iv) does not enter into any settlement of any such suit, claim or proceeding without Service Provider's written consent. The foregoing obligations do not apply with respect to the Services or portions or components thereof (x) not supplied by Service Provider, (y) made in whole or in part in accordance to Customer specifications, (z) combined with other products, processes or materials where the alleged infringement would not have occurred without such combination. This section states Service Provider's entire liability and Customer's exclusive remedy for infringement or misappropriation of intellectual property of a third party.

6.2 Customer hereby agrees, at its own expense, to indemnify, defend and hold harmless Service Provider against any damages, losses, liabilities, settlements and expenses (including without limitation costs and attorneys' fees) in connection with any demand, claim, action, suit or proceeding that arises from an alleged violation of Sections 2.1 to 2.3, or otherwise from Customer's use of Services excluded from Service Provider's aforementioned indemnity obligations in the second to last sentence of Section 6.1, above.

7. WARRANTY AND DISCLAIMER

SERVICE PROVIDER DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE OR MEET CUSTOMER'S REQUIREMENTS; NOR DOES IT MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES. THE SERVICES ARE PROVIDED "AS IS" AND SERVICE PROVIDER DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT.

8. LIMITATION OF LIABILITY

EXCEPT WITH RESPECT TO A PARTY'S OBLIGATIONS PURSUANT TO SECTIONS 3 AND 6 AND NOTWITHSTANDING ANYTHING TO THE CONTRARY, EXCEPT FOR BODILY INJURY OF A PERSON, NEITHER PARTY SHALL BE RESPONSIBLE OR LIABLE WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT OR TERMS AND CONDITIONS RELATED THERETO UNDER ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY OR OTHER LEGAL OR EQUITABLE THEORY: (A) FOR ERROR OR INTERRUPTION OF USE OR FOR LOSS OR INACCURACY OR CORRUPTION OF DATA OR COST OF PROCUREMENT OF SUBSTITUTE GOODS, SERVICES OR TECHNOLOGY OR LOSS OF BUSINESS OR PROFITS; (B) FOR ANY INDIRECT, EXEMPLARY, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES; (C) FOR ANY MATTER BEYOND A PARTY'S REASONABLE CONTROL; OR (D) FOR ANY AMOUNTS THAT, TOGETHER WITH AMOUNTS ASSOCIATED WITH ALL OTHER CLAIMS, EXCEED THE FEES ACTUALLY PAID OR PAYABLE BY CUSTOMER TO SERVICE PROVIDER FOR THE APPLICABLE SERVICES UNDER THIS AGREEMENT OR RELATING TO ANY SUBJECT MATTER OF THIS AGREEMENT IN THE 12 MONTHS PRIOR TO THE ACT THAT GAVE RISE TO THE LIABILITY, EVEN IF THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF ANY OF THE FOREGOING TYPES OF LOSSES OR DAMAGES. CUSTOMER ACKNOWLEDGES THAT AN INTERRUPTION IN SERVICE(S) DUE TO CIRCUMSTANCES BEYOND THE REASONABLE CONTROL OF SERVICE PROVIDER, SUCH AS A FAILURE OF TELECOMMUNICATIONS OR NETWORK SYSTEMS NOT CONTROLLED

BY SERVICE PROVIDER, SHALL NOT BE CONSIDERED A SERVICE OUTAGE OR SERVICE DEFICIENCY FOR PURPOSES OF ANY REMEDY PROVIDED IN THIS AGREEMENT.

9. MISCELLANEOUS

If any provision of this Agreement is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this Agreement will otherwise remain in full force and effect and enforceable. This Agreement is not assignable, transferable or sublicensable by Customer except with Service Provider's prior written consent. Both parties agree that this Agreement is the complete and exclusive statement of the mutual understanding of the parties and supersedes and cancels all previous written and oral agreements, communications and other understandings relating to the subject matter of this Agreement, and that all waivers and modifications must be in a writing signed on behalf of both parties by their duly authorized representatives, except as otherwise provided herein. No agency, partnership, joint venture, or employment is created as a result of this Agreement and Customer does not have any authority of any kind to bind or attempt to bind Service Provider in any respect whatsoever. In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and attorneys' fees. All notices under this Agreement will be in writing and will be deemed to have been duly given when received, if personally delivered; when receipt is electronically confirmed, if transmitted by facsimile or e-mail; the day after it is sent, if sent for next day delivery by recognized overnight delivery service; and upon receipt, if sent by certified or registered mail, return receipt requested. The parties agree that any material breach of Section 2 or 3 will cause irreparable injury and that injunctive relief in a court of competent jurisdiction will be appropriate to prevent an initial or continuing breach of Section 2 or 3 in addition to any other relief to which the owner of such Proprietary Information may be entitled. This Agreement shall be governed by the laws of the State of California without regard to its conflict of laws provisions. Any action or proceeding arising from or relating to this Agreement must be brought in a federal court in the Northern District of California, or in a state court in San Francisco, California, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding. The parties agree that the United Nations Convention on Contracts for the International Sale of Goods is specifically excluded from application to this Agreement.

Exhibit A General Service Level Support Terms

1. **Up-Time and Reliability.** Service Provider will use reasonable commercial efforts with the intent that Services will be available and operational to Customer for 99% of all Scheduled Availability Time. "Scheduled Availability Time" shall be defined as twenty-four (24) hours a day, seven (7) days a week, excluding: (i) scheduled maintenance downtime; (ii) maintenance downtime for specific critical Service issues; and (iii) any downtime due to defects caused by Customer, one of its vendors, third party connections, utilities, or caused by other forces beyond the control of Service Provider (such as internet outages or outages with respect to Customer's network or internet access). Service Provider shall use reasonable efforts to provide advance notice in writing or by email of any scheduled service disruption. In the event of any unexcused downtime, Service Provider will credit the prorated amount to the Customer's next monthly invoice.
2. **Maintenance.** Service Provider will make available to Customer as part of the Services, all generally available enhancements, updates and bug fixes to the Services.
3. **Customer Responsibility.** In addition to other responsibilities contained herein, Customer will be responsible for ongoing maintenance, management and accuracy of the vendor profile data. Additionally, Customer will be responsible for communicating and managing the vendor registration, vendor training and change management process.
4. **Support.** Service Provider is available to receive product support inquiries via email or the Service Provider website 24 hours per day. Service Provider Standard Support Hours are 06:30 to 15:30 Pacific Time Monday through Friday for technical information, technical advice and technical consultation regarding Customer's use of the Services.
5. **Customer Support List.** Customer shall provide to Service Provider, and keep current, a list of designated contacts and contact information (the "Support List") for Service Provider to contact for support services. Such Support List shall include (i) the first person to contact for the answer or assistance desired, and (ii) the persons in successively more responsible or qualified positions to provide the answer or assistance desired.
6. **Classification of Problems.** Service Provider shall classify each problem encountered by Customer according to the following definitions and will use reasonable commercial efforts to address the problem in accordance with such classification according to the table below.
7. **SEVERITY LEVELS AND RESPONSE TIMES**

Priority code	Priority description	Action required	Expected response times	Guaranteed Response Times
P1	Mission Critical. Data collection services and data reporting services are down, causing critical impact to business operations; no workaround available.	Escalation in accordance with provisions in "Escalation procedures" section below.	XXXX, INC. will provide a status update by telephone and/or e-mail within one (1) business hour within the initial occurrence of the P1 issue. XXXX, INC 's goal for resolution of P1 issues is within one (1) calendar day of Customer's receipt of issue notification.	XXXX, INC. will provide a status update by telephone and/or e-mail within four (4) business hours within the initial occurrence of the P1 issue.
P2	High. Data collection services and data reporting services are significantly degraded and/or impacting significant aspects of business operations.	Escalation in accordance with provisions in "Escalation procedures" section below.	XXXXTOWER, INC. will provide a status update by telephone, e-mail, or via automated notification within the reporting interface of the Measurement Services as mutually agreed upon by the parties, as warranted until (i) the problem is resolved, (ii) an acceptable workaround is found or (iii) the problem is determined to be outside of XXXX TOWER, INC's ability to control.	XXXX, INC. will provide a status update by eight (8) business hours within the initial occurrence of the P2 issue.

Priority code	Contact type	Name of XXXX TOWER, INC contact / Role	Contact Email address	Time delay before Escalation to next level
P1	Primary	Key Tech Staffer/ First Available		2 hours
	Secondary	Dedicated Account Manager		4 hours
P2	Primary	All Staff / First Available		8 hours
	Secondary	Dedicated Account Manager		12 hours

Exhibit B Services

100 logins/seats to XXXX's SaaS App Store Optimization Dashboard and Platform

**Fully-Diluted Capitalization of
ABC, Inc.
as of [Date]**

Securities Outstanding	Number of Shares Outstanding	Number of Shares Authorized 9/21/10	Number of Shares Available for Issuance	Par Value	Percentage of Fully- Diluted Ownership
Capital Stock	500,000	41,609,691	41,109,691	-	-
Founders' & Common Stock	0	26,299,590	25,799,590	\$0.0001	0.00%
Series A Preferred Stock	0	4,921,602	4,921,602	\$0.0001	0.00%
Series A Warrants	0	n/a		\$0.0001	0.00%
Series B Preferred Stock	0	2,338,499	2,338,499	\$0.0001	0.00%
Series B Warrants	0	n/a		\$0.0001	0.00%
Series C Preferred Stock	0	8,050,000	8,050,000	\$0.0001	0.00%
Series C Warrants	0	n/a		\$0.0001	0.00%
2008 Plan Options Outstanding	0	n/a	0	n/a	0.00%
2008 Option Pool Balance	0	n/a		n/a	0.00%
2010 Plan Options Outstanding	124,000	n/a	376,000	n/a	24.80%
2010 Option Pool Balance	376,000	n/a		n/a	75.20%
TOTAL	500,000	41,609,691			100.00%

Total shares reserved under 2008 Stock Option Plan: 0
Total shares reserved under 2010 Equity Incentive Plan: 500,000
TOTAL OPTION SHARES RESERVED 500,000

Price Per Share:

Series A: \$0.38
Series B: \$0.5596
Series C: \$1.2236

See Separate Worksheet for Convertible Promissory Notes

AGREEMENT FOR SERVICES AND PROJECTS

This AGREEMENT ("Agreement") is made effective on this ____ day of ____, 2014 between, _____ a _____ corporation with principal offices at _____ (hereinafter referred to as **CUSTOMER**), and **XXX, INC.**, a Delaware Limited Liability Company having its office at _____ together with its parent and affiliates (**COMPANY**).

1. PURPOSE

This Agreement sets forth terms and conditions under which **COMPANY** is to provide and **CUSTOMER** shall accept and pay for the Programs and Software Services as specified herein.

2. NATURE AND SCOPE OF SERVICES TO BE PROVIDED BY COMPANY:

- (a) **COMPANY** will develop and deliver the computer programs and related services (the "Deliverables") specified in the Work Order(s) attached hereto as appendices.
- (b) All Programs or other services ordered by **CUSTOMER** will be specified on such Work Order, the terms and conditions of which will expressly be made a part of this Agreement, that will define the scope of the work or service, the charges, the terms and conditions of payment, and any other elements of agreement deemed relevant by the parties. In the event of any conflict or inconsistency between the terms of this Agreement and a Work Order, the terms of this Agreement will prevail unless it is expressly specified otherwise in the applicable Work Order. **COMPANY** and **CUSTOMER** shall each retain a signed copy of each Work Order.
- (c) For each of the Programs ordered by **CUSTOMER**, **CUSTOMER** shall provide to **COMPANY** a specification which will describe in detail the Program(s) to be delivered.

3. CONFIDENTIAL INFORMATION

- (a) During the course of performing hereunder, **COMPANY** may obtain from **CUSTOMER** certain information, which is of a confidential or proprietary nature. Such information if deemed by **CUSTOMER** to be confidential shall be in writing and appropriately marked. **COMPANY** shall treat such information as confidential and instruct its personnel to treat as confidential all such information. Neither **COMPANY**, its parents, subsidiaries or affiliates, nor their officers, employees, directors or advisors shall disclose to any third party any such confidential information without **CUSTOMER**'s prior written approval. The foregoing will not apply to any information that is (1) already known or in possession of **COMPANY**; (2) independently developed by **COMPANY**; (3) becomes public without fault of **COMPANY**; or (4) made available to **COMPANY** by a third party not under an obligation of confidentiality.
- (b) **COMPANY** may disclose to **CUSTOMER** certain information including but not limited to confidential and proprietary business documents and information, marketing data, any information or data relating to personnel, staff and employees, financial information, sources of supply, technologies, products, know-how, product specifications, trade secrets, current and future product marketing plans, current and future research and development, and product characteristics and specifications, all of which are or may be deemed to be confidential and proprietary and are owned and used by or are exclusively licensed to **COMPANY** ("COMPANY's Confidential Information"). **CUSTOMER** agrees that it shall not make use of, disseminate, or in any way disclose, have in place controls and processes to secure and safeguard any **COMPANY's Confidential Information** to any person, firm, or business, except to the extent required under this Agreement.

4. PROPRIETARY RIGHTS

- (a) **CUSTOMER** acknowledges that in providing services or any Deliverable hereunder, **COMPANY** will utilize pre-existing proprietary methodologies, tools, software and know-how developed by or owned by **COMPANY** ("COMPANY Materials"). During the course of the Project, **COMPANY** may modify or improve the **COMPANY Materials**, all of which **COMPANY Materials**, modifications or improvements

will be owned by COMPANY. If any COMPANY Materials are incorporated into or furnished with a Deliverable, COMPANY will notify CUSTOMER and unless, otherwise provided in the applicable Work Order, COMPANY will grant to CUSTOMER a perpetual, worldwide, royalty-free, irrevocable and non-exclusive license to (i) use, execute, reproduce, display, perform, distribute, and prepare derivative works of the COMPANY Materials used in conjunction with the Deliverable, and (ii) authorize or sublicense third parties to do any of the above. The foregoing shall not in any way diminish the COMPANY's rights to use or commercialize the COMPANY Materials in connection with any future projects or services. COMPANY will not provide to CUSTOMER any support or maintenance with respect to any COMPANY Materials beyond the applicable warranty period, unless otherwise specifically agreed under specific Work Order.

- (b) COMPANY agrees that when payment in full for all services rendered hereunder has been made by CUSTOMER, CUSTOMER shall have all right, title and interest in and to any work product, patents, inventions or copyrightable material resulting from the performance of any of COMPANY's services under this Agreement. COMPANY shall assign and transfer all rights in and to the programs and other products resulting from the performance of any of COMPANY's services under this Agreement to CUSTOMER, its successors and assigns, and further agrees to take any actions and execute any documents as may be necessary to vest such rights, including the copyright, and all of COMPANY's right, title and interest in the resultant Programs and other resultant products to CUSTOMER.
- (c) All right, title and interest in and to any programs, systems, data, and materials furnished to COMPANY by CUSTOMER, either prior or subsequent to entering into this Agreement, are and shall remain the exclusive property of CUSTOMER and shall, upon CUSTOMER's written request, be promptly returned to CUSTOMER or destroyed upon termination of this Agreement.

5. HANDOVER AND ACCEPTANCE

- (a) Where work is being done on fixed price basis, the handover and acceptance of materials will be as specified and agreed upon in the Work Order.
- (b) Subject to section 13, where work is being done on a time and materials basis, COMPANY consultants will provide orderly and complete handover of all materials provided to them by CUSTOMER and Programs and documentation developed by them in the course of such agreed upon time and materials assignment which will complete COMPANY's responsibility for handover and acceptance of time and materials-based projects.

6. WARRANTY

- a) COMPANY warrants that the Programs and other services which are provided on fixed price basis, hereunder, shall be in accordance with the standards agreed upon in the Work Order and will perform as described therein. Where work is being done on a time and materials basis, COMPANY shall exercise its reasonable commercial efforts to furnish competent personnel to fulfill its obligations. CUSTOMER shall have the right at any time based on bonafide reasons, to request removal of any COMPANY personnel whom CUSTOMER deems to be unsatisfactory. On receipt of such requests, COMPANY shall use reasonable commercial efforts to provide substitutes who have appropriate skills and training. The foregoing represents COMPANY's sole warranty responsibility for work performed on a time and materials basis.
- b) Other than as specified in sub-paragraphs 6 (a) above, COMPANY does not warrant that any Program will meet CUSTOMER's requirements or be error-free.

7. EXCLUSION OF OTHER WARRANTIES

Except for the warranty set forth above in Section 6, COMPANY makes no other warranties, express or implied, of any type or description, including any warranties of merchantability or fitness for any particular purpose with respect to any of the Programs, services to be provided or the results, if any, to be obtained from such Programs and services.

8. LIMITATION OF LIABILITY

- (a) CUSTOMER expressly agrees that COMPANY shall in no event be liable to CUSTOMER for lost profits or other financial loss of any type or description including any special, indirect or consequential damages which may be caused directly or indirectly by any deficiency or defect in any of the Programs provided hereunder, whether or not COMPANY has been advised of the possibility of such damages.
- (b) Notwithstanding the foregoing, in no event shall COMPANY's total liability hereunder for damages, however characterized, will be lower the total prices paid by CUSTOMER in the preceding twelve (12) months under the respective Work Order wherein such damage or actions may have arisen, provided that, damages if any payable by COMPANY, under any applicable Work Order shall always be cumulative and not per incident or the amount of Professional Liability Insurance that the company maintains.

9. INDEMNITY

- (a) COMPANY will at its own expense defend any action brought against CUSTOMER to the extent that such action is based on a claim that any aspect of a Program when in the same state as delivered by COMPANY and used within the scope of this Agreement infringes any patents, copyrights, trade secrets or other intellectual property right provided CUSTOMER promptly notifies COMPANY in writing of any such claim, co-operates fully with COMPANY in the defense and settlement of such claim and, provided further, that COMPANY shall have the exclusive right to control such defense and all negotiations for its settlement and compromise. In no event shall CUSTOMER have any authority to settle any such claim, lawsuit or proceeding without COMPANY's prior written approval.
- (b) If, as a result of any such claim and resulting litigation COMPANY or CUSTOMER is permanently enjoined from using the Program by a final, non-appealable decree, COMPANY at its sole option and expense may either replace or modify the Program so as to eliminate the infringement, settle the claim to enable continuing use or if neither of the foregoing is reasonably available, accept the return of the affected Program(s) and refund the price paid for such Program(s).
- (c) The foregoing states the entire liability of COMPANY and CUSTOMER's exclusive remedy with respect to infringement of intellectual property rights by the Program or any parts thereof.
- (d) In addition, COMPANY shall indemnify CUSTOMER for personal injury including death or damages to tangible personal or real property caused directly by the negligent acts or omissions of COMPANY personnel.
- (e) CUSTOMER shall indemnify COMPANY for personal injury including death or damages to tangible personal or real property caused directly by the negligent acts or omissions of CUSTOMER personnel.

10. NON-SOLICITATION OF EMPLOYEES

CUSTOMER acknowledges that personnel to be provided by COMPANY represent a significant investment in recruitment and training, the loss of which could be detrimental to COMPANY's current and future business. In consideration of the foregoing, CUSTOMER agrees that for the term of this Agreement and for a period of one (1) year after its termination, CUSTOMER will not solicit, recruit or hire or assist any third party to solicit, recruit or hire any person who is or shall have been an employee, agent of or consultant to COMPANY at any time during the term of this Agreement. CUSTOMER also acknowledges that any breach of this Agreement, including this Section 10, would cause COMPANY irreparable damage for which any remedies at law would be inadequate and that COMPANY shall have the right to obtain, in addition to all other remedies, such injunctive and other equitable relief from a Court of competent jurisdiction to prevent or correct any violation of this Agreement. For the purpose of this Section 10 only, the terms "CUSTOMER" and "COMPANY" respectively shall include such parties together with all other entities controlling, controlled by or under common control of such parties including but not limited to any agents or representatives thereof.

11. COMPLIANCE WITH U.S. FEDERAL REGULATIONS

CUSTOMER affirms, in compliance with Title 20, Part 655, U.S. Code of Federal Regulations, that 1) during the period of 90 days prior to COMPANY's placement of H1B nonimmigrant workers at CUSTOMER'S site hereunder, CUSTOMER has not and/or will not, displace (d) (lay off) any U.S. workers (U.S. citizens or Lawful Permanent Residents) similarly employed in CUSTOMER'S workforce at such site, and 2) does not intend to displace any such U.S. workers in the period of 90 days following such placement of H1B nonimmigrant workers hereunder at CUSTOMER'S site by COMPANY.

12. BILLING AND PAYMENT OF INVOICES

- (a) When billing is to be on a fixed price basis, COMPANY shall provide invoices pursuant to the schedule specified in the Work Order. All invoices shall be faxed / emailed to CUSTOMER and shall be due and payable due on receipt.
- (b) When work is to be on a time and materials basis, COMPANY shall keep detailed records of time spent in providing the services, and shall provide those detailed records with its invoices to CUSTOMER. COMPANY shall also prepare monthly invoices for the services performed by COMPANY personnel located on CUSTOMER premises. All invoices shall be faxed / emailed to CUSTOMER and shall be due and payable within ____ days from the date thereof.
- (c) All the prices or fees which are payable by the CUSTOMER under this Agreement shall be exclusive of any sales, use, excise, VAT or service taxes, which are levied within any specific geography wherein the services or works are either performed or delivered by COMPANY.
- (d) If any invoice is not paid when due, COMPANY may without incurring any liability for non performance/breach of this Agreement, at its option, and in addition to any other remedies: (i) suspend performance and withdraw personnel and/or (ii) charge interest on the unpaid balance at 1.5% per month computed from the date of invoice until date of payment and/or (iii) terminate this Agreement. Before undertaking any of the above steps, COMPANY will give CUSTOMER written notice of its failure to pay and five (5) business days to cure the breach.

13. TERM AND TERMINATION

- (a) This Agreement shall commence as of the date first written above and shall remain in effect until terminated as provided herein.
- (b) This Agreement shall be subject to termination in the event of occurrence of following events:
 - (i) Either party may terminate this Agreement for any or no reason on sixty (60) days written notice to the other party. In such event, CUSTOMER agrees to pay to COMPANY for all WORK completed and all WORK in progress on a pro-rata basis up to the effective date of termination.
 - (ii) CUSTOMER shall also have the option to terminate this Agreement for "cause" in which event CUSTOMER shall provide thirty (30) days written notice to COMPANY specifying the breach and unless the breach is corrected to CUSTOMER's reasonable satisfaction within the Notice Period, then this Agreement shall terminate at the end of the Notice Period. CUSTOMER shall pay COMPANY the amount due for all WORK delivered and services performed up to the date of termination.
 - (iii) COMPANY may terminate this Agreement in the event of a breach by CUSTOMER of any of the terms and conditions hereof on thirty (30) days prior written notice specifying the breach and unless the breach is corrected to COMPANY's reasonable satisfaction within the notice period, then the Agreement shall terminate effective at the end of the Notice Period. CUSTOMER shall pay COMPANY the amount due for all work delivered and services performed up to the date of termination. With respect to breach for non-payment of invoices, COMPANY may at its option terminate this Agreement upon the expiration of the period of cure specified in Paragraph 12(d).

- (iv) This Agreement shall also be terminated if either party becomes insolvent or seeks protection under any federal or state bankruptcy or insolvency statutes and such condition is not corrected within thirty (30) days.
- (v) Upon termination of this Agreement, each party will return to the other any materials owned by the other party and upon payment of all outstanding charges, COMPANY shall deliver any work in progress as of the date of termination.
- (vi) Any termination of time and material assignments shall only be effective to any ongoing assignment only when the minimum term of such ongoing assignment is completed.
- (vii) Any termination of this Agreement shall be without prejudice to any rights or obligations of either party arising or existing up to the effective date of such termination, or to paragraphs 3, 4, 6, 7, 8, 9 and 10 which are intended by this Agreement to survive for a period of three (3) years after the termination of this Agreement.

14. FORCE MAJEURE

If either party's performance of this Agreement or any obligation hereunder is prevented, restricted or interfered with by causes beyond such party's reasonable control including but not limited to, acts of God; fire; explosion; any law, order or regulation of the United States or other national, state or local government or any civil or military authority; or by national emergencies, wars or strikes, then COMPANY and CUSTOMER shall not be liable to the other for any loss or damage which may be suffered as a result, provided the party suffering such an event of Force Majeure notifies the other party of same within ten (10) days of the occurrence of the event of Force Majeure. The parties shall use their reasonable commercial efforts under the circumstances to avoid and remove such causes of non-performance and shall proceed to perform with reasonable dispatch whenever such causes are removed or cease.

15. ARBITRATION

Any and all disputes, controversy or claims related to or arising in connection with this Agreement shall first be referred to the Chief Executive Officers of each of the parties for an informal resolution. If this informal resolution does not resolve the dispute, then the matter will be referred to and settled by binding arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association ("AAA") then in effect. The site of any such arbitration shall be Fremont, California. The award of the arbitration may be enforceable in any court of competent jurisdiction. Each party shall bear its own costs and fees in connection with the arbitration.

16. GOVERNING LAW

Regardless of the place of execution hereof, this Agreement, all amendments hereto, and any and all issues or controversies arising here from or related hereto, shall be governed by and construed exclusively in accordance with the laws and decisions of the State of California applicable to contracts made, entered into and performed entirely therein.

17. NOTICES

All notices, requests, demands, or directions to any party to this agreement by another party hereto shall be in writing and deemed given three (3) business days after sent by registered mail, postage prepaid, telex, telegram or cable addressed as follows:

To COMPANY:

- (a) **XXX Inc.,**
Address Line 1
Address Line 2
Address Line 3

Attn: Chief Delivery and Operations Officer

To CUSTOMER:

Attn: _____

or to such other address as may be stated by one party to the other in a notice given in the same manner herein provided.

18. ASSIGNMENT

Neither party may assign its rights, interests or obligations under this Agreement, in whole or in parts, in favor of any unaffiliated third party, without obtaining a prior written consent of the other party.

19. SUCCESSORS AND ASSIGNS

This Agreement shall be binding upon and inure to the benefit of the parties hereto, their respective administrators, successors, and permitted assigns. Nothing herein, except as specifically provided into this Agreement, is intended to confer upon any person, other than the parties hereto and their respective administrators, successors, and permitted assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

20. INDEPENDENT CONTRACTORS

The parties are and shall remain independent contractors and nothing herein shall be deemed to cause this Agreement to create an agency, employment, partnership, or joint venture between the parties. Neither party shall have any authority to bind the other to any matter or undertaking.

21. PERSONNEL AND INSURANCE

COMPANY shall be solely responsible for the hiring and firing of any personnel to be furnished hereunder, other personnel matters with respect to such personnel, the payment of wages, benefits and other remuneration due to such personnel, and any and all taxes which may be imposed upon or levied or assessed against such wages or other remuneration or payments made by CUSTOMER to COMPANY hereunder. COMPANY represents, warrants and covenants that it shall deduct and withhold from payment to any of its personnel any amount required or permitted to be deducted and withheld under the provisions of the applicable federal, state, and local laws and shall remit to the applicable governmental authorities such amounts and any amounts otherwise due in connection with payments made by CUSTOMER to COMPANY hereunder. Upon the request of CUSTOMER, COMPANY shall furnish evidence that COMPANY has adequate public liability and property damage insurance as per the standard industry norms and that COMPANY has made adequate provisions for satisfying workmen's and unemployment compensation claims. COMPANY shall on CUSTOMER's request submit to CUSTOMER certificates evidencing such coverage.

22. AMENDMENT

This Agreement shall not be amended or supplemented, in whole or in part, except by an instrument in writing duly executed by authorized officers of each of the parties hereto.

23. LEGAL CONSTRUCTION & SEVERABILITY

If any term, provision, covenant or restriction of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the terms, provisions, covenants and restrictions of this Agreement shall remain in full force and effect and shall in no way be affected, impaired or invalidated unless to so continue the Agreement would unjustly prejudice the parties hereto.

24. WAIVER

The remedies herein reserved shall be cumulative, and in addition to any other remedies provided at law or equity. Any failure by a party to enforce or insist upon strict compliance with any provision of this Agreement shall not be deemed to constitute a waiver of rights to demand strict compliance with the terms hereof. No waiver of any term or condition of this Agreement shall be deemed or construed to be a waiver of any subsequent such term or condition in the future.

25. COOPERATION: FURTHER ASSURANCES

Each party agrees to perform its respective obligations hereunder and to do or cause to be performed, all things necessary, proper or advisable under applicable law to permit the performance of this Agreement in the manner contemplated hereby. Each party shall cooperate fully with the other party and its officers, directors, employees, agents and other representatives in connection with the performance of all acts contemplated hereunder.

26. ENTIRE AGREEMENT

This Agreement constitutes the complete, entire and exclusive agreement between the parties with respect to the subject matter hereof and supersedes and cancels all prior or contemporaneous agreements, understandings, representations or other arrangements, whether oral or written, expressed or implied, with respect to the subject matter of this Agreement.

IN WITNESS WHEREOF the parties have executed this Agreement as of the day and year first above written:

CUSTOMER

Signed: _____
Name: _____
Title: _____
Date: _____

Signed: _____
Name: _____
Title: _____
Date: _____