

EXACTOR SUITE SALES TAX COMPLIANCE SERVICE AGREEMENT – TERMS & CONDITIONS

These Terms and Conditions form an integral part of the Exactor Sales Tax Compliance Services Agreement ("**Agreement**") by and between Exactor, Inc., a Delaware corporation, which is located at 543 Foxglove Lane, Wynnwood, PA 19096 ("**Exactor**"), and the party identified as the Customer in the Agreement ("**Customer**").

1. LICENSE

- 1.1. **Grant of License.** Exactor grants Customer a limited, non-transferable, non-sub-licensable, non-exclusive license, to use the Exactor Services and any software application necessary to perform and provide the Exactor Services ("**Software Application**"), in their object code format only. This use is limited solely to use for Customer's internal business needs and Customer may not use the Service or the Software Applications (i) in a resale capacity, or (ii) to process and/or analyze third party data in any commercial service environment. Any use of the Service and the Software Applications shall be in accordance with the terms of this Agreement.
 - 1.2. **License to Use Customer Information.** Customer hereby grants Exactor a limited, not transferable, non-sub-licensable, non-exclusive license to access and use such information and accounts reasonably deemed necessary by Exactor to provide the Exactor Services (collectively, "**Customer Information**"). Exactor shall not make use of such Customer Information other than in connection with providing the Exactor Services, and for further developing and enhancing Exactor Exactor Services. Exactor shall treat such Customer Information as Customer Confidential Information.
 - 1.3. **Restrictions on Use.** Customer shall not (i) transfer, provide or make available the Service or the Software Applications or any documentation to a third party, other than to a subsidiary, parent or other affiliated entity of Customer, without the prior written consent of Exactor; (ii) distribute, rent, sell, lease or sub-license all or part of the Exactor Services or Software Applications to any other person; (iii) copy or otherwise reproduce the Software Applications or (iv) attempt to modify, adapt, reverse engineer, reverse compile, disassemble, or derive source code from the Exactor Services or Software Applications.
 - 1.4. **Exactor Ownership.** The Exactor Services and the Software Applications are and will remain the sole property of Exactor and its suppliers (if any). Customer will not delete or in any manner alter the intellectual property rights notices of Exactor and its suppliers, if any, appearing on the Exactor Services and the Software Applications.
2. **TERM.** This Agreement shall become effective, and the term of this Agreement shall commence, on the date set forth in the Agreement, and upon receipt of any set-up fees, down-payment or other initial fees owing to Exactor, and shall continue until terminated. Either party may immediately terminate this Agreement without cause, upon providing the other written notice of termination.
- Notwithstanding anything to the contrary, either party shall have the right to immediately terminate this Agreement in the event the other party: (i) terminates or suspends its business; (ii) becomes subject to any bankruptcy or insolvency proceeding under Federal or state statute; (iii) becomes insolvent or becomes subject to direct control by a trustee, receiver or similar authority; or (iv) has wound up, liquidated, voluntarily or otherwise. Termination of this Agreement for any reason does not affect any past or future sums due to Exactor or any legal or equitable remedies available to Exactor. All Customer's rights will immediately terminate, and all unpaid charges will become immediately due upon termination.
3. **FEES, PAYMENT & TAXES.**
- 3.1. **Fees Payable to Exactor.** Customer shall pay all amounts owing and specified in the Agreement. Clients are invoiced for either (i) committed transactions, in which case a transaction is determined by committed transactions, unless there is a ratio that exceeds 4:1 between calculation and committed transactions, in which case, a transaction is determined by calculating 20% of the combined calculation and committed requests; or (ii) calculation requests, in which case a transaction is determined by unique calculated transactions. Payments are due upon invoice. Late fees, administrative processing and banking fees will be assessed by Exactor if payments are (i) not remitted using Exactor's ACH Debit process; (ii) not paid in full and in a timely manner, as determined by Exactor; or (iii) reversed or otherwise not processed by the Customer's financial institution. Exactor will not review or reconcile any differences between taxes determined by the Exactor system and taxes which the Customer may have calculated using alternative methods. An additional service fee shall be assessed for such review and reconciliation services requested of Exactor.
 - 3.2. All amounts payable under this Agreement are exclusive of all sales, use, value-added, withholding and other taxes and duties.
 - 3.3. **Fees Receivable from Third Parties.** Customer and/or Exactor may be entitled to payments from third parties in consideration of the Exactor Services, in whole or in part, such as fees owing under the Streamline Sales Tax or discount fees payable by the states ("**Third Party Fees**"). To the extent provided under the Agreement, Exactor shall be entitled to receive said Third Party Fees, as partial consideration for the Exactor Services. To the extent possible, Exactor shall obtain the Third Party Fees directly from the remitting party, or from funds which may be deductible from Tax Fees owing to said third party.
 - 3.4. **Fees Payable to Third Parties.** Customer may use Exactor to pay fees owing under the Exactor Services to third parties, by way of example and without limitation, tax fees owing to taxing agencies ("**Tax Fees**"). Exactor may require Customer to deposit funds to be held in accounts for payment of such Tax Fees (collectively, "**Account**").
 - 3.5. **Payments of Service and Tax Fees.** Customer irrevocably agrees that Exactor charge Customer's bank accounts, as provided to Exactor for service and tax fees owing hereunder. Customer agrees to cooperate, to take all steps and execute any documents deemed necessary to affect payment of the Tax Fees and to otherwise achieve the goals contemplated by this Agreement.
 - 3.6. **Refused Payments.** When Customer sends a payment to a third party through the Exactor Service, such as Tax Fees, the recipient is not required to accept the payment. The recipient may return the payment or, in some cases, use the Exactor Service to deny payments that Customer sends. Any payments sent through Exactor that are denied or unclaimed by a recipient will be returned to Customer on the earlier of: (a) the date of such denial, or (b) 30 days after the date the payment is sent.
 - 3.7. **Electronic Transfers.** When Customer makes a payment through Exactor that is funded via an electronic fund transfer ("**EFT**"), and when Customer initiates an "Add Funds" transaction, Customer is requesting an electronic transfer from Customer's bank account. Upon such request, Exactor will make electronic transfers via the Automated Clearing House (ACH) system from Customer's U.S. bank account, or such other system deemed appropriate by Exactor. Customer agrees that such requests constitute Customer's authorization for such transfers.
 - 3.8. **Insufficient Payment.** In any event in which sufficient funds were not unconditionally cleared into Exactor's accounts when due, Exactor may immediately, and without more being done, do any one or more of the following: (i) terminate this Agreement; (ii) notify Customer that it will not file returns; (iii) notify Customer that it will not remit any Tax Fees owing; (iv) notify state and other taxing agencies of the discontinuance of services provided hereunder or (v) charge Customer additional service and administrative fees. Exactor will not be responsible for any fine, penalties, late fees or other obligations that may arise from, or in connection with, Customer's failure to file tax returns or remit Tax Fees in a timely manner as a result of an event occurring under this section.
4. **ESCROW.** Customer agrees to perform all necessary payments and obligations required under this Agreement as provided for herein. Upon Exactor receiving confirmation from its bank of the deposit and clearing of such funds into its Account, and at such date required by law, Exactor shall remit payment of the Tax Fees to the respective agency, including all other documentation necessary to effectuate payment of the Tax Fees. Customer will assist Exactor as may be further necessary to complete and submit such documentation. Customer hereby irrevocably authorizes and instructs Exactor to withhold any amount owing (including commissions and/or fees) to Exactor under this

or any other agreement and use such amounts withheld as a setoff against such amounts owing. In no event can this instruction be revoked or withdrawn without written approval from Exactor.

5. **ELIGIBILITY.** Exactor Services are only available to individuals or businesses that can form legally binding contracts under applicable law. Without limiting the foregoing, Exactor Service is not available to minors (under 18), persons who are suspended from Exactor Service, or to persons who present an unacceptable level of credit or legal risk, as shall be determined by Exactor in its sole discretion.

6. **LEGAL RELATIONSHIP BETWEEN CUSTOMER AND EXACTOR.**

- 6.1. **Agency Relationship.** Exactor acts as a facilitator to help Customer calculate sales taxes, accept payments from Customer, and make payments of Tax Fees to third parties. Exactor acts as Customer's agent based upon Customer's direction and Customer's requests to use Exactor Services that require Exactor to perform tasks on Customer's behalf. Customer acknowledges that (i) Exactor is not a bank and the Service is a processing service rather than a banking service, and (ii) Exactor is not acting as a trustee, fiduciary or escrow with respect to Customer's funds, but is acting only as an agent and custodian.

Customer agrees that Customer will not receive interest or other earnings on the funds that Exactor handles on behalf of Customer. By initiating and sending payments through the Service or adding funds to Customer's balance, Customer appoints Exactor as Customer's representative to obtain the funds on Customer's behalf and to transfer the funds accordingly, subject to the terms and restrictions of this Agreement. When Customer sends a payment, until that payment is accepted by the recipient, Customer remains the owner of those funds and Exactor holds those funds as Customer's representative, but Customer will not be able to withdraw those funds or send the funds to any other recipient unless the initial transaction is cancelled.

By receiving payments through the Service, Customer appoints Exactor as Customer's representative to cause the funds to be deposited on Customer's behalf, until either Exactor determines that funds are required for payment of Sales Taxes, or Customer further instructs Exactor with respect to the transmission of Customer's funds.

- 6.2. **Release.** In the event that Customer has a dispute with any third parties, Customer releases Exactor (and Exactor officers, directors, agents, subsidiaries, joint ventures and employees) from any and all claims, demands and damages (actual and consequential) of every kind and nature arising out of or in any way connected with such disputes, other than if, and to the extent that, such arises from gross negligence or intentional acts of Exactor.

7. **POWER OF ATTORNEY.** Customer hereby irrevocably and unconditionally authorizes Exactor to perform the Exactor Services as detailed herein. Customer hereby appoints Exactor as Customer's attorney in fact to act in Customer's capacity to do every act that Customer may legally do through an attorney in fact for the purpose of completing and paying the Tax Fees, collecting Third Party Fees and filing any forms and documents in connection therewith, as contemplated herein. The failure to execute and return any document that may be, and in such time frame as, required by Exactor to effectuate a transaction contemplated hereunder, the attempt to terminate this transaction without cause, or the attempt to charge-back the proceedings transferred hereunder, shall immediately terminate this Agreement and the transaction contemplated hereunder, whereupon Customer acknowledge Customer's assumption of full and complete responsibility and liability for the failure to make correct, accurate and timely filing of the Tax Fees and documents required in connection therewith. Customer grants to this attorney in fact full authority to act in any manner both proper and necessary to the exercise of the foregoing powers, including without limitation the authority to (i) seek and accept authorization of Customer's Accounts for the payment of the Tax Fees; (ii) take all actions necessary with tax and other government agencies to enable payment of the Tax Fees and filing of forms in connection therewith; (iii) transfer receipts received under the Exactor Services into an Account to be maintained by Exactor or (iv) take all actions necessary with tax and other government agencies to enable collection of Third Party Fees and the retaining of said Third Party Fees by Exactor. This power of attorney shall be in full force and effect on the effective date of this Agreement. Customer authorizes Exactor to withhold from any amounts owing hereunder and in connection with the Exactor Services to any tax and government agency any and all fees owing under this agreement, including any fees paid to the respective

credit card company or other entity charged with the authorization, charging and collection of fees under the credit card transaction pertaining thereto, service fees, transaction fees, any fees applied in connection with fraudulent credit card charges as well as any and all state or other government agency fees, charges, levies and taxes that may be imposed upon the respective transaction.

8. **WARRANTY.**

- 8.1. **Power and Authority.** Each party warrants to the other party that it has sufficient right and authority to enter into this Agreement, and to grant and assume all their respective rights and obligations set forth herein.
- 8.2. **Customer Warranties.** Customer represents and warrants that any software Customer uses in conjunction with the Exactor Services and the Software Applications do not, and will not, infringe or violate any copyrights, patents, trade secrets or any other proprietary rights of any third party or violate applicable legal requirements.
- 8.3. **Exactor Warranty.** Exactor represents and warrants that the Exactor Services, the Software Applications contained therein and the use thereof do not infringe upon or violate the proprietary rights of any third party, including, without limitation, patent, copyright, trade secrets or any other proprietary rights of any third party or violate applicable legal requirements.
- 8.4. **Service Level Warranty; Limitations; Sole Remedies.** Exactor warrants to Customer that it will provide the services in a manner which is consistent with the Service schedules it shall make public from time to time. Except as provided therein, services are provided "AS IS" and Exactor makes no warranties or representations concerning the Services or any results to be achieved through use of the Exactor Services. Customer's sole remedy in the event of any service outage, interruption of services due to outages, or other breach of warranty or failure by Exactor to meet the terms of the Service, shall be the credit of fees paid to Exactor in connection with the Services, not to exceed three (3) months, and termination hereof. Exactor does not guarantee that its procedures and Services will prevent loss, alterations or unauthorized access to customer content. Exactor DISCLAIMS ALL OTHER WARRANTIES, INCLUDING THE WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, NON-INFRINGEMENT AND TITLE, AND ALL WARRANTIES REGARDING THE DATA, PRODUCTS, OR SERVICES CONTROLLED BY ANY THIRD PARTY, INCLUDING THE PROVIDERS OF COMMUNICATIONS PRODUCTS OR SERVICES, OR ANY HOSTING SERVICES. EXACTOR AND ITS SERVICE PROVIDERS AND SUPPLIERS DISCLAIM ANY AND ALL OTHER LIABILITIES OR REMEDIES FOR SUCH OUTAGES, INTERRUPTIONS, OR BREACHES OF WARRANTY. CUSTOMER ACKNOWLEDGE AND AGREE THAT THE LIABILITY OF EXACTOR AND ITS SERVICE PROVIDERS AND SUPPLIERS ARISING FROM ANY SUCH OUTAGE, INTERRUPTION, OR BREACH OF WARRANTY SHALL BE EXPRESSLY LIMITED AS SET FORTH HEREIN. CUSTOMER ACKNOWLEDGE THAT AN INTERRUPTION IN SERVICES DUE TO CIRCUMSTANCES BEYOND THE REASONABLE CONTROL OF EXACTOR, SUCH AS A FAILURE OF COMMUNICATION SYSTEMS NOT CONTROLLED BY Exactor, SHALL NOT BE CONSIDERED A SERVICE OUTAGE FOR PURPOSES OF ANY WARRANTY PROVIDED IN THIS AGREEMENT.

Exactor shall make reasonable efforts to ensure that tax calculations are performed in an accurate manner, but Exactor has no control how any third party component used in the Services processes data, or performs its functions, and makes no representations or warranties regarding the results of such third party functions. Exactor shall make reasonable efforts to ensure that requests for electronic debits and credits involving bank accounts, credit cards, and check issuances are processed in a timely manner and Exactor make no representations or warranties regarding the amount of time needed to complete processing because Exactor Service is largely dependant upon many factors outside of Exactor's control, such as delays in the banking system or the U.S. or international mail service. Some states do not allow the disclaimer of implied warranties, so the foregoing disclaimer may not apply to you. This warranty gives Customer specific legal rights and Customer may also have other legal rights that vary from state to state.

- 8.5. **Limitation of Liability.** IN NO EVENT SHALL EXACTOR, ITS SUBSIDIARIES, EMPLOYEES OR SUPPLIERS BE LIABLE FOR LOST PROFITS OR ANY SPECIAL, INCIDENTAL OR

CONSEQUENTIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH EXACTOR SERVICES.

Notwithstanding anything in this Agreement to the contrary, the aggregate liability of Customer shall not exceed total amounts received by Exactor for Exactor Services hereunder during the six (6) month period immediately preceding the event which gave rise to the claims. Some states do not allow the exclusion or limitation of incidental or consequential damages so the above limitation or exclusion may not apply hereunder.

EXACTOR LIABILITY, AND THE LIABILITY OF EXACTOR PARENT, SUBSIDIARIES, EMPLOYEES AND SUPPLIERS, TO CUSTOMER OR ANY THIRD PARTIES IN ANY CIRCUMSTANCE IS LIMITED TO THE ACTUAL AMOUNT OF DIRECT DAMAGES.

The Exactor Services are provided based upon information received from Customer and from Customer's transaction and financial systems. Exactor shall bear no responsibility for any inaccuracy, mistake, late filing, late payment, fees, penalties, interest or other damage arising from or in connection with the Exactor Services, which occurs as a result, direct or indirect, or in connection with, incorrect information received from Customer, Customer's transaction or financial systems. Tax Fees are determined from transaction information received from Customer. Exactor makes no inquiry as to the completeness or accuracy of information received from Customer. In no event shall Exactor be held responsible or liable for any inaccuracy in the Exactor Services when such inaccuracy is a result of inaccurate or incomplete information received from Customer.

CUSTOMER ACKNOWLEDGES AND AGREES THAT THE LIABILITY OF EXACTOR AND ITS SUPPLIERS ARISING UNDER THIS AGREEMENT OR IN CONNECTION WITH THE SERVICES SHALL BE EXPRESSLY LIMITED TO THE LIABILITY AND DAMAGES PROVIDED HEREIN. THE PARTIES ACKNOWLEDGE THAT THE LIMITATIONS REFERENCED IN THIS SECTION ARE MATERIAL TERMS TO THIS AGREEMENT.

8.6. **Indemnification.** Customer agrees to indemnify and hold Exactor, its parent, subsidiaries, affiliates, officers, directors and employees harmless from any claim or demand (including attorneys' fees) made or incurred by any third party due to or arising out of Customer's breach of this Agreement or the documents it incorporates by reference, or Customer's violation of any law or the rights of a third party relating to Customer's use of the Service. Customer will indemnify and hold harmless Exactor against, and will defend or settle at Customer's own expense, any and all claims, damages, losses and expenses, including court costs and reasonable fees and expenses of attorneys, expert witnesses and other professionals, arising out of or resulting from any action brought against Exactor related to Customer software, Customer misuse of the Exactor Services or Software Application, or claims for bodily injury or damages to tangible personal property proximately caused by the negligent act, Customer's error or omission.

Exactor will indemnify and hold harmless Customer, Customer agents, officers, directors, employees and representatives, from and against, and will defend or settle at Exactor's own expense, all claims, damages, losses and expenses, including court costs and reasonable fees and expenses of attorneys, expert witnesses and other professionals, arising out of or resulting from any action brought against Customer to the extent that it is based on a claim that the Exactor Services or use of the Software Application infringes any copyright or patent or incorporate any misappropriated trade secrets. Exactor will have no obligation under this section as to any action, proceeding or claim unless: (i) Exactor is notified of it promptly; (ii) Exactor has the right to elect to assume sole control of its defense and settlement; and (iii) at Exactor's expense, Customer provide Exactor with reasonable assistance in its defense and settlement. If Customer's use of the Exactor Services or Software Application is, or in Exactor's opinion is likely to be, enjoined due to the type of infringement or misappropriation above, then Exactor may, at its sole option and expense, either (a) procure for Customer the right to continue using the Exactor Services or Software Application under the terms of this Agreement; or replace or modify such software products so that they are non-infringing and substantially equivalent in function to the enjoined software products, or (c) terminate this Agreement. OTHER THAN IF SUCH OCCURS AS A RESULT OF EXACTOR'S GROSS NEGLIGENCE OR WILLFULL MISCONDUCT, THE FOREGOING ARE EXACTOR'S SOLE AND EXCLUSIVE OBLIGATIONS, AND CUSTOMER'S SOLE AND EXCLUSIVE

REMEDIES UNDER THIS AGREEMENT WITH RESPECT TO INFRINGEMENT OR MISAPPROPRIATION OF INTELLECTUAL PROPERTY RIGHTS.

8.7. **Liability for Violations of the Acceptable Use Policy.** If Customer engages in any behavior that is in violation of any Exactor Policy, in violation of any law or regulation, or otherwise illegal or immoral, Exactor may immediately terminate this Agreement, be eligible for indemnification for any damage caused to Exactor as a result of said behavior.

9. **RELIANCE UPON AGREEMENT**

The accuracy and reliability of Exactor Services that are provided by Exactor under this agreement are dependent upon information provided by Customer in the Agreement and in connection with transactions and commercial activity associated therewith.

Exactor can provide accurate services only to the extent that information provided by Customer is complete and accurate. Exactor's liability and responsibility is limited in scope to the extent that information provided by Customer is inaccurate, incomplete, untimely or otherwise does not comply with Exactor's technical requirements or prevailing rules, regulations and laws. Exactor does not verify the accuracy or completeness of data provided by Customer. Customer agrees to release, and hold Exactor harmless, from any damage, expense, responsibility or liability that may arise from, or in connection with, information provided by Customer or any third party, and which is used, or otherwise relied upon, by Exactor in providing the Exactor Services.

Exactor will provide Exactor Services for Reporting States only.

Exactor does not conduct any inquiries or verification of the accuracy or compliance with rules, and has no reason to believe that Customer has any obligation other than in the Reporting States.

Exactor does not conduct any verification of accuracy or legal compliance of Customer's statement of nexus, and relies solely upon Customer's statement.

Customer may update the statement of Reporting States at any time, which update shall become effective as of the filing period of the calendar month that follows the effective date of such modification, and will have no retroactive effect.

Customer will not hold Exactor responsible in any manner, and release and hold Exactor harmless from any damage, expense or liability that may arise as a result of, or in connection with, the Reporting States, to the extent that said statement is found to be inaccurate or incomplete at any point of time. Customer shall confirm any change in status of any Customer Information as may be requested by Exactor from time to time.

10. **CUSTOMER'S INFORMATION AND RESTRICTED ACTIVITIES**

10.1. **Definition.** "Customer's Information" is defined as any information Customer provides to Exactor or other users in the registration, payment process, or other features of Exactor Service. Customer is solely responsible for Customer's Information.

10.2. **Restricted Activities.** Customer's Information and Customer's activities (including Customer's payments) through Exactor Service shall not: (a) be false, inaccurate or misleading; (b) be fraudulent or involve the sale of counterfeit or stolen items; (c) be related in any way to gambling and/or gaming activities, including but not limited to payment or the acceptance of payments for wagers, gambling debts or gambling winnings, regardless of the location or type of gambling activity (including online and offline casinos, sports wagering and office pools); (d) infringe on any third party's copyright, patent, trademark, trade secret or other property rights or rights of publicity or privacy; (e) violate any law, statute, ordinance, contract or regulation (including, but not limited to, those governing financial services, consumer protection, unfair competition, antidiscrimination, or false advertising); (f) be defamatory, trade libelous, unlawfully threatening or unlawfully harassing; or (g) create liability for Exactor or cause Exactor to lose (in whole or in part) the services of Exactor ISP's or other suppliers.

11. **TRADEMARKS.** Exactor, and all related logos, products and services described in the Exactor websites, are either trademarks or registered trademarks of Exactor, Inc., or its licensors, and (aside from the circumstances described below) may not be copied, imitated or used, in whole or in part, without the prior written permission of Exactor. In addition, all page headers, custom graphics, button icons, and scripts are service marks, trademarks, and/or trade dress of Exactor and may not be copied, imitated, or used, in whole or in part, without the prior written permission of Exactor.

12. **CONFIDENTIALITY.** "Confidential Information" means a disclosing party's proprietary, non-public information. It includes the Service, Software Applications, Customer's content and each component

thereof. Customer information is expressly excluded from this provision to the extent that Exactor is required by a tax agency to provide information with regard to a review of Tax Fees and reporting thereof. It does not include information: (a) lawfully received from third parties without confidentiality obligations to the disclosing party; (b) in the public domain; or (c) independently developed. Unless agreed otherwise, each party will (x) disclose the other's Confidential Information solely to its authorized employees to the extent necessary for them to perform this Agreement; (y) protect the other's Confidential Information against disclosure with the same degree of care as it protects its own, though in no event will it exercise less than ordinary care; and (z) notify the other of unauthorized use, disclosure, theft, or other loss of Confidential Information of which it learns. Confidential Information may be disclosed as required by law but only after sufficient notice has been given to the disclosing party to permit it to contest the disclosure. In the event of breach of this section, the non-breaching party may apply for remedy in form of specific performance or injunctive relief, in addition to any other remedies that may otherwise be available at law or in equity.

13. **TERMINATION OR CLOSING CUSTOMER'S ACCOUNT.** Customer may close Customer's account at any time by notifying Exactor accordingly. Exactor Services shall immediately terminate, and Exactor will have no responsibility thereafter. Any funds that Exactor is holding in custody for Customer at the time of closure, less any applicable fees, will be paid to Customer by check, assuming all withdrawal related authentication requirements have been fulfilled (for example, Customer may not use closure of Customer's account as a means of evading tax reporting and the payment of taxes owing). Customer may not use closure of Customer's account as a means of evading, avoiding or postponing investigation, or otherwise avoid obligations and liabilities under the Tax Fees and filing requirements in connection therewith. Exactor may continue to hold Customer's funds for up to 120 days as appropriate to protect Exactor against the risk of reversals. If Customer is later determined to be entitled to some or all of the funds in dispute, Exactor will release those funds. Customer will remain liable for all obligations related to Customer's account even after such account is closed. If Customer does not access Customer's account for a period of three years, it will be terminated. After the date of termination, Exactor will use the information Customer provided to try to send Customer any funds that Exactor are holding in custody for you. If that information is not correct, and Exactor is unable to complete the payment to Customer, Customer's funds will be subject to applicable state laws regarding escheat of unclaimed property.

14. **REMEDIES AND EXACTOR'S RIGHT TO COLLECT.** Without limiting other remedies, Exactor may update inaccurate or incorrect Customer information, contact Customer by means other than electronically, immediately warn Exactor community of Customer's actions, place a hold on funds in Customer's account, limit funding sources and payments, limit access to an account and any or all of the account's functions (including but not limited to the ability to send money or making withdrawals from an the account), limit withdrawals, indefinitely suspend or close Customer's account and refuse to provide Exactor Services to Customer if: (a) Customer breaches this Agreement or the documents it incorporates by reference; (b) Exactor is unable to verify or authenticate information Customer provides; (c) Exactor believes that Customer's account or activities pose a significant credit or fraud risk; (d) Exactor believes that Customer's actions may cause financial loss or legal liability to Exactor, or other Exactor users. Even if they have been recorded as completed in Customer's Exactor account, transactions are not considered completed until the funds have been charged to the customer's funding source (for payments) or posted to the recipient's bank account (for withdrawals). Exactor may setoff against any accounts Customer owns for any obligation Customer owes Exactor at

any time and for any reason allowed by law. These obligations include both secured and unsecured debts and debts Customer owes individually or together with someone else. Exactor may consider this Agreement as Customer's consent to Exactor's asserting its security interest or exercising its right of setoff should any law require Customer's consent. The rights described in this section are in addition to and apart from any other rights.

15. **ASSIGNABILITY.** Customer may not transfer, sublicense, assign or otherwise convey any rights or obligations Customer may have under this Agreement without the prior written consent of Exactor. Exactor reserves the right to transfer this Agreement or any right or obligation under this Agreement without Customer's consent.
16. **LEGAL COMPLIANCE.** Both parties shall comply with all applicable laws, statutes, ordinances, regulations, contracts and applicable licenses regarding Customer's use of Exactor Services.
17. **ELECTRONIC COMMUNICATIONS.** To the fullest extent permitted by applicable law, this Agreement and any other agreements, notices or other communications regarding Customer's account and/or Customer's use of the Service ("Communications"), may be provided to Customer electronically and Customer agrees to receive all Communications from Exactor in electronic form. Customer may print a copy of any Communications and retain it for Customer's records.
18. **LEGAL DISPUTES.** In the event a dispute arises between Customer and Exactor, Exactor goal is to provide Customer with a neutral and cost effective means of resolving the dispute quickly. Accordingly, Customer and Exactor agree that any controversy or claim at law or equity that arises out of this Agreement or Exactor's services ("Claims") shall be resolved in accordance with one of the subsections below, or as otherwise mutually agreed upon in writing by the parties. Before resorting to these alternatives, Exactor strongly encourages users first to contact Exactor directly to seek a resolution. Exactor will consider reasonable requests to resolve the dispute through alternative dispute resolution procedures, such as mediation, as an alternative to litigation. Any Claim may be adjudicated by a court of competent jurisdiction located in Philadelphia, Pennsylvania. Customer and Exactor agree to submit to the personal jurisdiction of the courts located within Philadelphia, Pennsylvania.
19. **ABSENCE OF THIRD PARTY BENEFICIARY RIGHTS.** No provision of this Agreement is intended, nor shall be interpreted, to provide or create any third party beneficiary rights or any other rights of any kind in any existing, prospective or former customer of Yours or any other person, and all provisions hereof shall be personal solely between the parties hereto.
20. **GENERAL.** This Agreement is governed by and interpreted under the laws of the state of Pennsylvania, U.S. as such laws are applied to agreements entered into and to be performed entirely within Pennsylvania residents. Exactor does not guarantee continuous, uninterrupted or secure access to Exactor service, and operation of Exactor site may be interfered with by numerous factors outside of Exactor control. If any provision of this Agreement is held to be invalid or unenforceable, such provision shall be struck and the remaining provisions shall be enforced. Customer agrees that this Agreement and all incorporated agreements may be automatically assigned by Exactor, in Exactor sole discretion, to a third party in the event of a merger or acquisition. Headings are for reference purposes only and in no way define, limit, construe or describe the scope or extent of such section. Exactor failure to act with respect to a breach by Customer or others does not waive Exactor right to act with respect to subsequent or similar breaches. This Agreement and the documents it incorporates set forth the entire understanding between Exactor with respect to the subject matter hereof

EXACTOR SUITE
SALES TAX COMPLIANCE SERVICE AGREEMENT
STREAMLINE SALES TAX CERTIFIED SERVICE PROVIDER SERVICES

EXACTOR HAS ENTERED INTO CONTRACTS WITH THE GOVERNING BOARD ESTABLISHED UNDER THE STREAMLINED SALES AND USE TAX AGREEMENT AND THE NORTH CAROLINA SECRETARY OF REVENUE. **AS A PREREQUISITE TO ENTERING INTO THIS CONTRACT EXACTOR HAS CREATED A TAX CALCULATION SYSTEM SATISFACTORY TO AND CERTIFIED BY THE GOVERNING BOARD AND THE NORTH CAROLINA SECRETARY OF REVENUE.** IN ADDITION EXACTOR HAS ASSUMED CERTAIN OTHER RESPONSIBILITIES AND OBLIGATIONS AS SET FORTH IN ITS CONTRACTS WITH THE GOVERNING BOARD AND THE NORTH CAROLINA SECRETARY OF REVENUE, THE STREAMLINED SALES AND USE TAX AGREEMENT AND THE LAWS OF THE STATES THAT ARE MEMBERS OF THE STREAMLINED SALES AND USE TAX AGREEMENT. **AS PROVIDED IN THE CONTRACTS BETWEEN EXACTOR AND THE GOVERNING BOARD AND BETWEEN EXACTOR AND THE NORTH CAROLINA SECRETARY OF REVENUE, EXACTOR IS AUTHORIZED TO REPRESENT ITSELF AS A “CERTIFIED SERVICE PROVIDER” AND SERVE AS AN AGENT FOR SELLERS WHO DESIRE TO REGISTER AND PARTICIPATE IN THE STREAMLINED SALES AND USE TAX AGREEMENT.** NOTHING IN EITHER THE CONTRACTS BETWEEN THE GOVERNING BOARD AND EXACTOR AND THE NORTH CAROLINA SECRETARY OF REVENUE AND EXACTOR OR THE STREAMLINED SALES USE TAX AGREEMENT ESTABLISHES ANY RIGHT OR ENTITLEMENT IN SELLERS CONTRACTING WITH EXACTOR. A SELLER’S RIGHTS AND ENTITLEMENTS WITH RESPECT TO EXACTOR ARE ESTABLISHED AND GOVERNED BY THIS CONTRACT WITH EXACTOR. A SELLER’S RIGHTS AND OBLIGATIONS WITH RESPECT TO ANY OF THE MEMBER STATES ARE DETERMINED BY THE LAWS OF EACH MEMBER STATE.