

1. IMPORTANT INFORMATION

You should carefully read the following Terms and Conditions. Your use of the Client Portal implies that you have read and accepted these Terms and Conditions.

Lutz and Company in connection with Thomson Reuters provides you access and use of the Client Portal. If you do not agree to the terms herein then you must not use the Client Portal. At any point in the future in which you do not agree to these terms you must contact Lutz and Company in writing or via email so that we can disable your access to the Client Portal.

2. ELIGIBILITY

Access to the Client Portal is not automatic and all decisions regarding access to the Client Portal are made solely by Lutz & Company. You agree not to contest any decisions regarding access or revocation of access at a later point and time. Lutz & Company is not bound to provide a Client Portal access and may remove such services at their discretion.

3. USE OF THE CLIENT PORTAL

The Client Portal is a convenient, electronic way for you to access documents that have been published by Lutz & Company. Only documents that have been expressly published by Lutz & Company will be available via the Client Portal. Documents will be available, via the client portal, for one calendar year after the date of publish. Upon request Lutz & Company may republish documents for you to access via the Client Portal.

The Client Portal may not be used to store personal data that does not related to services being provided. Lutz & Company is under no obligation to maintain data or documents that you have uploaded and may remove such documents without notice.

Client Portals are allotted a limited space and Lutz & Company is under no obligation to increase this limit should you exhaust the allotted amount.

4. SECURITY

In accordance with the Terms of Use, you agree not to share your password with anyone. You must keep your password, login ID, security questions and answers confidential and secure. Lutz & Company is not responsible or liable for any damages that may occur from unauthorized access to your account. If you suspect that your account has been breached please contact Lutz & Company and we can make a reasonable effort to secure and audit your account.

5. AVAILABILITY

Lutz & Company is under no obligation to provide a Client Portal. If there is an outage that causes the Client Portal to become unavailable, Lutz & Company will, within reason, work to restore services. During such outage Lutz & Company can provide you access to documents via alternate mediums. Lutz & Company provides the Client Portal via Net Client CS. Lutz & Company cannot and does not guarantee, represent or warrant that access to the Client Portal will be uninterrupted or error-free. Lutz & Company does not guarantee that users will be able to access or use all or any of the Client Portal features at all times.

6. CLIENT PORTAL SECURITY AND DISCLAIMER OF LIABILITY

The Client Portal is currently operated by Thomson Reuters, and Lutz & Company may provide your personal information to Thomson Reuters in connection with the operation of the Client Portal. You further understand that Thomson represents that it maintains the strict security and confidentiality of data uploaded and stored to its systems, as outlined in its Fact Sheet titled "Security of Your Data."

http://cs.thomsonreuters.com/products/pdfs/19280_security.pdf

You understand and agree that Lutz & Company does not manage the storage of information placed on accounts in the Client Portal, and shall not be liable for any data breach, loss, damage, or disclosure of the information placed on the Client Portal, nor shall Lutz & Company be liable for any losses or damage based on such failures. You further agree that Lutz & Company exercised appropriate due diligence and care in the selection of Thomson for the management of the data stored on and through the Client Portal.

All documents available via this portal (the "Materials") are not intended to constitute, and DO NOT constitute, financial, tax, investment or business advice. Those accessing the Materials should not act upon them without first seeking legal, financial, tax or other relevant counsel, as these Materials are general in nature, and may not apply to particular factual or legal circumstances. As such, the Materials should not be used as a substitute for consultation with a professional adviser. Materials are not intended to be used, and should not be used by any taxpayer, for the purpose of any regulatory inquires without prior consultation with your professional advisor. Please consult a professional adviser should you have questions regarding legal, financial, tax or other such counsel. Lutz & Company, nor its affiliates, employees, agents, officers or directors, partners or owners will be responsible for any financial, legal, tax, business or other decisions you may make.

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