



Confirmation.comSM Service Agreement – Law Firm User¹

This Confirmation.com Service Agreement – Law Firm User (this “Agreement”) is between Capital Confirmation, Inc., a Delaware corporation (the “Provider”), and the law firm accessing and using the Confirmation.com Service (as defined below) (the “Law Firm”), and sets forth the terms and conditions under which the Law Firm shall have the right to use the Provider’s Confirmation.com Service. This Agreement shall be effective as of the date of its electronic acceptance by the Law Firm (the “Effective Date”).

1. **Confirmation.com Service.** During the Term of this Agreement, the Law Firm shall have the right to access and use the Provider’s Confirmation.comSM Service (the “Confirmation.com Service”). For purposes of this Agreement, the Confirmation.com Service shall mean the Provider’s electronic communications platform operated for purposes of delivering communications between the Law Firm and other Confirmation.com Service users, including, but not limited to, accounting firms (“Auditors”) engaged from time to time by the Law Firm’s clients (“Clients”). The Confirmation.com Service shall facilitate the delivery of audit request letters from Clients to the Law Firm and the delivery of audit response letters from the Law Firm to Auditors, in each case in connection with audit services conducted for Clients and for which the relevant Client has duly authorized the use of the Confirmation.com Service. For the avoidance of doubt, the Confirmation.com Service is a communication platform, and the Law Firm’s transmission of information via the Confirmation.com Service shall have the same effect and intent as if such information had been transmitted in written form.
2. **Term.** This Agreement shall be effective from the Effective Date until it is terminated in accordance with the provisions of this Agreement (the “Term”).
3. **Termination.** Either party may terminate this Agreement at any time, to be effective immediately upon receipt by the other party of a written notice of termination. Without limiting any other remedies, the Provider may suspend or terminate the Law Firm’s account if the Provider reasonably suspects that the Law Firm (by conviction, settlement, insurance investigation or otherwise) has engaged in fraudulent activity in connection with the Provider’s site.
4. **Electronic Communications; Identifiers and Passwords; Binding Effect.** In order to initiate a session where information is transmitted, the Law Firm will select and use an identification code (such as a “log-in ID”) and a password. The Law Firm shall protect and safeguard its identification codes and passwords and shall permit only authorized officials, employees or agents of the Law Firm (“Authorized Persons”) to use the identification codes and passwords in connection with the Confirmation.com Service. The Provider and all other persons receiving information from the Law Firm (“Law Firm Information”) that has been transmitted using the Law Firm’s identification codes and passwords selected by the Law Firm shall be entitled to rely (absent a breach of the Provider’s physical and technological security safeguards) that the information so transmitted has been transmitted by Authorized Persons and has been duly authorized by a Client with the same effect and intent as if such information had been transmitted in written form bearing the written signature of an Authorized Person. The Provider shall promptly notify the Law Firm if the Provider has reason to believe that the Provider has suffered any breach of its systems, including without limitation its physical and technological security safeguards. If the Law Firm believes that the Law Firm’s identification codes and passwords have been lost, stolen or compromised in any respect, the Law Firm shall promptly notify the Provider’s Customer Support team at (615) 844-6222.
5. **Ownership of Intellectual Property.** The Provider shall have and retain all rights, title and interest in all intellectual property relating to the Confirmation.com Service or arising out of the relationship described in this Agreement, in each case as developed by the Provider. The Provider shall have no

¹ This Agreement incorporates the input of members of the American Bar Association Business Law Section Audit Responses Committee, which takes no position regarding whether individual law firms should employ the services contemplated by this Agreement or should accept its terms and conditions.

right, title or interest in any information transmitted by or on behalf of Clients to the Law Firm or by the Law Firm to Clients or Auditors via the Confirmation.com Service. This Section 5 shall survive the termination of this Agreement. Unsolicited ideas or product feedback will automatically become our property, without any compensation to you and we may use or distribute such submissions and their contents for any purpose and in any way without any obligations of confidentiality or otherwise.

6. Notices. All notices under this Agreement must be in writing and sent by email and will be effective when received by such party at the respective following address or such other address as will have been provided in writing.

For the Provider, such notice shall be sent to:

Capital Confirmation, Inc.
Customer.Support@Confirmation.com

For the Law Firm, such notice shall be sent to the email address(es) provided by the Law Firm to the Provider.

7. Custom Development Requests. Custom development requests for the Provider's applications must be requested in writing, reviewed by the Provider and mutually agreed to by both parties in writing. Custom development fees are charged at the Provider's standard development rate and paid in accordance with the terms set forth within a Statement of Work (SOW) to be agreed upon by the parties in writing.

8. Confidentiality of Law Firm Information.

- a. The Law Firm's transmittal of Law Firm Information to Auditors through the Confirmation.com Service shall not be deemed to constitute a waiver of any attorney-client privilege, work product doctrine or any other applicable privilege that applies to such Law Firm Information.
- b. The Provider represents and warrants to the Law Firm that the Confirmation.com Service is an electronic conduit to facilitate the delivery of requests for information and responses thereto in connection with audit services conducted for the Law Firm's Clients by Auditors. In accordance with the Provider's stated security and privacy policies, the Provider shall maintain physical and technological security safeguards to protect the confidentiality of all Law Firm Information transmitted via the Confirmation.com Service.
- c. The Provider agrees that all Law Firm Information is to be treated confidentially and that, except as required by law, the Provider shall not provide any Law Firm Information to any person, other than Auditors within the scope of the relevant Client's authorization, without the prior written consent of the Law Firm.
- d. If the Provider is requested or required (by oral questions, interrogatories, requests for information or documents in legal proceedings, subpoena, civil investigative demand or other similar process) to disclose any of the Law Firm Information, the Provider shall provide the Law Firm with prompt written notice of any such request or requirement so that the Law Firm may seek a protective order or other appropriate remedy and/or waive compliance with the provisions of this Agreement. If, in the absence of a protective order or other appropriate remedy or the receipt of a waiver from the Law Firm, the Provider is nonetheless legally compelled to disclose the Law Firm Information to any tribunal or other entity or else stand liable for contempt or suffer other censure or penalty, the Provider may, without liability hereunder, disclose to such tribunal or other entity only that portion of the Law Firm Information which the Provider is legally required to be disclosed, provided that the Provider

exercises its best efforts to preserve the confidentiality of the Law Firm Information, including, without limitation, by cooperating with the Law Firm without expense to the Provider, to obtain an appropriate protective order or other reliable assurance that confidential treatment will be accorded the Law Firm Information by such tribunal or other entity.

9. Entire Agreement; Amendment. This Agreement represents the entire agreement between the Law Firm and the Provider with respect to the Confirmation.com Service, and it takes the place of all other agreements, writings and negotiations, including any other user agreement that is either posted on the Provider's website or deemed to be accepted by the Law Firm upon the Law Firm's usage of the Confirmation.com Service at any time prior or subsequent to the date of this Agreement.
10. Acceptance. You evidence your acceptance of this Agreement by using the Confirmation.com Service. Such acceptance shall have the same legal effect as your written signature set forth on a written document containing the terms and conditions of this Agreement.
11. Data Transfer Outside of the European Economic Area. Where the provision of Confirmation.com Services by the Provider to the Law Firm involves any transfer of personal data (as defined in Exhibit A) outside of the European Economic Area (by way of direct or indirect transfer), Exhibit A shall apply and is incorporated into and forms part of this Agreement.

EXHIBIT A

EUROPEAN PERSONAL DATA TRANSFERS

- (A) In accordance with the provision of the Confirmation.com Service, Provider will process personal data outside of the European Economic Area in a third country, the United States, which is not recognized by the European Commission as providing an adequate level of privacy protection.
- (B) Provider is committed to ensuring that adequate safeguards are in place to protect the data that Provider store and process. Accordingly, this Exhibit A provides that adequate safeguards are in place with respect to the protection of such Personal Data as required by the Directive (as defined below).
- (C) Provider has signed up to the EU-US Privacy Shield Framework, a European Commission approved adequacy mechanism for providing protection to personal data transferred to a third country.
- (D) This Exhibit A reflects that the Provider is Privacy Shield certified and that the parties agree to rely on such certification as the chosen adequacy mechanism to provide protection to personal data which is subject to the Directive, and which is transferred by the Law Firm or a Law Firm Affiliate (as defined below) to Provider.

1. Definitions and interpretation.

1.1 The following expressions are used in this Exhibit A:

- (a) "**Directive**" - Directive 95/46/EC of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data and on the free movement of such data, and any applicable national legislation or regulation implementing that Directive or any subsequent EU legislation in respect of privacy or data protection as updated amended or replaced from time to time including the Regulation (EU) 2017/679 of the European Parliament and of the Council of 27 April 2017 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) and any equivalent or related national legislation or regulation;
- (b) "**Law Firm Affiliate**" means any corporate entities which are from time to time under Common Control with the Law Firm.
- (c) "**personal data**" "**processing**", "**data controller**", "**data subject**", "**supervisory authority**" and "**data processor**" shall have the meanings ascribed to them in the Directive;
- (d) "**Provider Group**" means Provider and any corporate entities which are from time to time under Common Control with Provider

- 1.2 An entity "Controls" another entity if it (a) holds a majority of the voting rights in it; (b) is a member or shareholder of it and has the right to remove a majority of its board of directors or equivalent managing body; (c) is a member or shareholder of it and controls alone or pursuant to an agreement with other shareholders or members, a majority of the voting rights in it; (d) has the right to exercise a dominant influence over it pursuant to its constitutional documents or pursuant to a contract; and two entities are treated as being in "Common Control" if either controls the other (directly or indirectly) or both are controlled (directly or indirectly) by the same entity.

2. International data transfer outside the European Economic Area

2.1 The parties agree that where the Provider processes 'personal data' (as defined in Directive) for the purpose of the provision of the services to Law Firm and/or a Law Firm Affiliate and which is transferred outside of the European Economic Area (either directly or via onward transfer) to Provider in the United States. Provider is committed to ensuring that adequate safeguards are in place to protect such data that we store and process. Provider's data processing activities will take place in the United States, a third country not recognized by the European Commission as providing an adequate level of privacy protection. Accordingly, Provider self-certifies to and complies with the EU-US Privacy Shield Framework administered by the US Department of Commerce. Provider will comply with the EU-US Privacy Shield Framework, as required, for as long as such mechanism is regarded as providing adequate protection to personal data transferred outside the European Economic Area by the European Commission (or other body with such authority).

2.2 Further, Provider agrees to:

- i. act only on instructions from the Law Firm or a Law Firm Affiliate in connection with the provision of the services (unless otherwise prohibited by applicable law).
- ii. provide appropriate and technical organizational measures to protect personal data against accidental or unlawful destruction or accidental loss, alteration unauthorized disclosure or access. Examples of such measures include those made available on <https://www.confirmation.com/security/> or otherwise made reasonably available by us from time to time.
- iii. provide assistance, where applicable, to the Law Firm and / or a Law Firm Affiliate in responding to individuals exercising their rights under applicable data protection law (unless otherwise prohibited by applicable law).

2.3 The Law Firm acknowledges and agrees that: (a) members of Provider's Group may be retained as sub-processors; and (b) Provider and members of Provider's Group respectively may engage third-party sub-processors in connection with the provision of the services.

3. General

3.1 Each Law Firm Affiliate shall have the right to enforce the provisions of this Exhibit B but shall not otherwise have any right to enforce any other rights of the Agreement, whether with regard to the delivery of Confirmation.com Services or otherwise. Under no circumstances shall the Law Firm or any Law Firm Affiliate be entitled to recover more than once for the same loss or damage.

3.2 The Law Firm's remedies, including those of any Law Firm Affiliate, arising out of or related to this Exhibit A will be subject to those exclusions and limitations of liability which apply to the Law Firm under the Agreement.

3.3 Except as expressly provided in clause 3.1 above, a person who is not a party to this Exhibit A shall not have any rights to enforce any term of this Exhibit A.