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CLIENT PORTAL AGREEMENT

This Client Portal Agreement (“Agreement”) is made by and between Pugh & Company, P.C. (the “Firm”) and the undersigned (“Client” or “You”) effective on the date it is executed by the Firm’s authorized representative upon the following terms and conditions:

1. PURPOSE

The Firm provides website access to permit easy and secure electronic transfer of documents between Client and the Firm and Client access to certain documents created or maintained by the Firm (“Client Portal”). The Client Portal web-based applications are exclusively provided to the Firm’s clients and intended for their sole use.

2. USE

By using any feature of the Firm’s Client Portal, Client consents to the following terms and conditions and acknowledges that the Firm is relying on your consent in allowing you to use the Firm’s Client Portal. Your continued use of the Firm’s Client Portal after the posting of any amended terms and conditions shall constitute your agreement to be bound by any such changes. The Firm may modify, suspend, discontinue or restrict the use of any portion of the Firm’s Client Portal, including the availability of any portion of the content at any time, without notice or liability.

3. SERVICE AVAILABILITY

The Firm will use reasonable efforts to provide 24-hour daily availability of the Client Portal. However, the Firm makes no representation or warranty that 24-hour service will be available. The Firm shall not be responsible for any error, omission, interruption, deletion, defect, delay in operation or transmission, communications line failure, theft or destruction or unauthorized access to the Client Portal. The Firm is not responsible for any problems or technical malfunctions of any telephone or fiber network or lines, computer on-line systems, servers or providers, computer equipment, software, failure of any e-mail to be received by the Firm on account of technical problems or traffic congestion on the Internet or at any website, or any combination thereof, including any injury or damage to the Client’s computer or peripherals related to downloading any materials in from the Client Portal.

4. SECURITY

The Firm has contracted with Sharefile to host the Client Portal. Sharefile has represented to the Firm that they utilize Secure Socket Layer (SSL) encryption with password protected access. The Firm receives an annual SOC report from Sharefile and will review it. Documents are encrypted before being passed over the internet and while being stored on the Client Portal. A username and password will be required for secure access to documents. In addition, documents added to Client Portal are scanned for viruses before being uploaded. All files are maintained behind firewalls to protect against outside intruders. The Firm will use its best efforts to make the Client Portal secure from unauthorized access. However, Client recognizes that no completely secure system for electronic data transfer has yet been devised.

5. LOGON ACCOUNTS AND THEIR SECURITY

a) The Firm will set up individual logon accounts for those of Client's employees who need access to the Client Portal. Each account will have access only to those document areas requested by Client. (The Firm strongly recommends that Client establish a policy that logon information not be shared with others). In order to maintain security, Client agrees to designate a single individual as the authorized person to contact the Firm to request employee logons. The initial designee is listed below. All initial logon passwords will be transmitted to the designee by email, which will then be changed by you.

b) You acknowledge that the use of username and password is an adequate form of security. You are solely responsible for (1) authorizing, monitoring, controlling access to and maintaining the strict confidentiality of your username and password, (2) not allowing another person to use your username or password, (3) any charges or damages that may be incurred as a result of your neglect to maintain the strict confidentiality of your username and password, and (4) promptly informing the Firm in writing of any need to deactivate a username due to security concerns or otherwise. The Firm is not liable for any harm, outside of the Firm's control, related to the misuse or theft of usernames or passwords, disclosure of usernames or passwords, or your authorization to allow another person or entity to access and use the Firm's Client Portal using your username or password. You shall immediately notify the Firm of any unauthorized use of your username or password and any breach of confidentiality. Until the Firm receives this notification from you, you will be held liable for any harm ensuing from the use of your username on the Firm's Client Portal.

6. TERMINATION OF LOGON ACCOUNT

Client agrees to notify the Firm's maintenance department via e-mail at info@pughcpas.com in writing when an individual logon account is to be terminated. The Firm will make every effort to confirm and terminate access as soon as possible. However, Client cannot be assured that access has been terminated until it has received an e-mail confirmation of termination.

7. LINKS TO THIRD PARTY SITES

The Client Portal Website may contain links to other Websites ("Linked Sites"). The Linked Sites are not under the control of the Firm and the Firm is not responsible for the contents of any Linked Site, including without limitation any link contained in a Linked Site, or any changes or updates to a Linked Site. The Firm is not responsible for webcasting or any other form of transmission received from any Linked Site. The Firm is providing these links to you only as a convenience, and the inclusion of any link does not imply endorsement by the Firm of the site or any association with its operators.

8. NO UNLAWFUL OR PROHIBITED USE

a) As a condition of your use of the Client Portal, you warrant to the Firm that you or your approved users will not use the Firm's Client Portal for any purpose that is unlawful or prohibited by these terms, conditions, and notices. You may not use the Firm's Client Portal in any manner which could damage, disable, overburden, or impair the Firm's website or interfere with any other party's use and enjoyment of the Client Portal. You may not obtain or attempt to obtain any materials or information through any means not intentionally made available or provided for through the Client Portal.

b) You shall not upload or store material on or through the Client Portal which, in the sole judgment of the Firm: (i) is in violation of any local, state, federal or non-United States law or regulation, (ii) is threatening, obscene, indecent, defamatory or that otherwise could adversely affect any individual, group or entity (collectively, "Persons") or (iii) violates the rights of any Person, including rights protected by copyright, trade secret, patent or other intellectual property or similar laws or regulations. In addition, you may only use the Client Portal in a manner that, in the Firm's sole judgment, is consistent with the purposes of the Client Portal. If you are unsure of whether any contemplated use or action is permitted, please contact the Firm at info@pughcpas.com.

9. THE FIRM

The Firm reserves the right at all times to disclose any information as necessary to satisfy any applicable law, regulation, legal process or governmental request, or to edit, refuse to post or to remove any information or materials, in whole or in part, in the Firm's sole discretion.

10. CLIENT'S RESPONSIBILITY

You must, at your own cost: (a) provide for your own access to the internet and pay any service fees, telephone charges and online service usage associated with such access, and (b) provide all equipment necessary for you to make such connection to the Client Portal.

11. DISPUTE RESOLUTION

The Firm and Client agree that any dispute that may arise regarding the meaning, performance or enforcement of this agreement or the use of the Client Portal will, prior to resorting to litigation, be submitted to mediation, and that the Firm and Client will engage in the mediation process in good faith once a written request to mediate has been given by either of them. Any mediation initiated as a result of this agreement shall be administered within the county of Knox, Tennessee, by a mutually agreed upon mediator, according to its mediation rules, and the sole and exclusive venue for any ensuing litigation shall be conducted within Knox county Tennessee, according to Tennessee law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The Firm and Client shall each bear its own expenses relative to preparation for and participation in the mediation session, including expenses related to legal counsel and consultants, except that the costs charged by the mediator to administer and conduct the mediation shall be shared equally.

12. WARRANTIES

THE FIRM MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE CLIENT PORTAL. THE CONTENT AND SERVICES ARE PROVIDED ON AN "AS IS" BASIS AND THE FIRM SPECIFICALLY DISCLAIMS ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION, WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, WARRANTIES OF MERCHANTABILITY OR WARRANTIES AGAINST INFRINGEMENT. THE FIRM, ITS AFFILIATES, EMPLOYEES, AGENTS SHALL NOT BE LIABLE FOR ANY DAMAGES OR LOSSES, INCLUDING, WITHOUT LIMITATION, INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL OR PUNITIVE DAMAGES, RESULTING FROM OR CAUSED BY THE CLIENT PORTAL, ITS CONTENT, SECURITY OR ANY SERVICES PROVIDED HEREIN. THE FIRM DOES NOT WARRANT THAT THE CLIENT PORTAL'S FUNCTIONS WILL BE UNINTERRUPTED OR ERROR-FREE, THAT DEFECTS WILL BE CORRECTED, OR THAT THE FIRM'S CLIENT PORTAL OR THE SERVER THAT MAKES IT AVAILABLE IS FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

13. TERM AND TERMINATION

This Agreement and the services contemplated by it may be terminated by either the Firm or Client with or without cause and with or without notice at any time. The Firm may at any time terminate in whole or in part the Firm's Client Portal without notice or liability.

14. MISCELLANEOUS

This is the entire agreement between the Firm and Client regarding its subject matter. This Agreement does not modify or affect any existing or future engagement letter or agreement between the Firm and Client. The Firm may, in its discretion alter, add to or delete the Terms and Conditions from time to time without any prior notice. Unless otherwise specified by the Firm all alterations, additions and deletions shall take effect automatically and be binding on and from the day they are posted on the Client Portal. This Agreement is made and entered into in the State of Tennessee and is to be construed under the laws of the State of Tennessee as they from time to time exist.

Executed by the parties acting by and through authorized representatives on the dates set forth below.

Client Name: _____

Signature: _____

Title: _____

Name: _____

Date: _____

Authorized person who will be the administrator of Employee logon User IDs and have access to all documents on the Client Portal:

Name: _____

Title: _____

E-mail: _____

Include the names of related companies, if any, to be covered by this Agreement:

_____	_____
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