The advice and/or guidance provided by Plante & Moran, PLLC (referred to herein as "PM") is subject to and conditioned on your agreement to the following terms. To signify your agreement, please click where indicated below and complete the required fields.

1. **Capacity and Authority** -- For the purposes of this advice and/or guidance and the terms below, "you" and "your" include the individual in his or her individual capacity and in a representative capacity on behalf of any entity for which you have actual or apparent authority to signify acceptance ("Authorizing Entity"). By signifying your acceptance below, the individual so signifying is representing that he or she is authorized on behalf of indicating his or her acceptance below on behalf of the Authorizing Entity.

2. **Management Responsibilities** – The advice and/or guidance PM will provide is inherently advisory in nature. PM has no responsibility for any management decisions or management functions in connection with the guidance and/or services. Through your acceptance as signified as by clicking below, you acknowledge that you are responsible for all such management decisions and management functions; for evaluating the adequacy of the advice and/or guidance PM will provide and accepting responsibility for the results of any such advice and/or guidance; and for establishing and maintaining internal controls, including monitoring ongoing activities, in connection with PM's advice and/or guidance. <Client Short Name> has designated a qualified individual with sufficient knowledge, skills, and experience to oversee and/or act on the advice and/or guidance PM will provide.

You represent and warrant that any and all information that you transmits to Plante Moran will be done so in full compliance with all applicable federal, state, and foreign privacy and data protection laws, as well as all other applicable regulations and directives, as may be amended from time to time (collectively, "Data Privacy Laws"). You shall not disclose personal data of data subjects who are entitled to certain rights and protections afforded by applicable federal, state, and foreign privacy and data protection laws ("Personal Data") to PM without prior notification to PM. You shall make reasonable efforts to limit the disclosure of Personal Data to PM to the minimum necessary to accomplish the intended purpose of the disclosure to PM.

3. **Nature of Services and Disclaimer** – PM's guidance and/or advice are based on information available to PM and PM's collective experience. PM disclaims any warranty or other liability in connection with the advice and/or guidance and makes no representation or warranty, either express or implied, regarding the accuracy and/or completeness of the guidance and/or advice to be provided.

PM's guidance and/or advice will not constitute an examination or audit of any of your financial statements or any other items, including your internal controls. Additionally, this engagement will not include preparation or review of any tax returns or consulting regarding tax matters. If you require financial statements or other financial information for third-party use, or if you require tax preparation or consulting services, a separate engagement letter will be required. Accordingly, you agree not to associate or make reference to PM in connection with any financial statements or other financial information. In addition, PM's engagement is not designed and cannot be relied upon to disclose errors, fraud, or illegal acts that may exist.

4. **Confidentiality –** During the course of PM's advice and/or guidance, PM may have access to your confidential information.PM will comply with all applicable ethical standards, laws, and regulations as to the retention, protection, use, and distribution of such confidential information.

In the interest of facilitating PM's guidance and/or advice, PM may communicate or exchange data by internet, email, facsimile transmission or other electronic methods. While PM will use its best efforts to keep such communications and transmissions secure, you recognize and accept that PM has no control over the unauthorized interception of these communications or transmissions once they have been sent, and consent to PM's use of these electronic devices during this engagement.

You acknowledge that PM may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding in which PM is not a party. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of the provisions of this agreement. In the event that a request for any confidential information or workpapers covered by this agreement is made by regulatory authorities or pursuant to a court order or subpoena, PM agrees, to the extent permissible under applicable law, to inform you in a timely manner of such request and to cooperate with you should you attempt, at your cost, to limit such access. This provision will survive the termination of this agreement.

5. **No Legal Services** -- Notwithstanding any advice and/or guidance provided by PM, it is acknowledged and agreed that neither PM nor any of its individual representatives assigned or to be assigned to provide such guidance or advice are or will be engaged in the practice of law and the services engaged hereunder do not include and shall not be construed to be or relied on as including the provision of any legal services of any kind. You acknowledge and agree that this is a commercial agreement only and there is no fiduciary or other relationship between you and PM as a result of this agreement.

6. **Force Majeure –** Neither party shall be deemed to be in breach of this agreement as a result of any delays or non-performance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, acts of God, war or other violence, or epidemic (each individually a "Force Majeure Event"). A Force Majeure Event shall not excuse any payment obligation relating to fees or costs incurred prior to any such Force Majeure Event.

7. **Release and Limitation of Liability** – You hereby release PM and each of PM's officers, directors, partners, members, managers, employees, affiliated, parent or subsidiary entities, and approved allied third party service providers (collectively, "PM Persons") from any and all claims or causes of action that the Recipient has, or hereafter may have, against any of them in connection with the advice and/or guidance provided hereunder. The maximum liability, if any, of PM and/or the PM Persons for any and all claims, losses, costs, and damages of any nature whatsoever is limited so that the total aggregate liability of PM and/or the PM Persons with respect to and arising out of the guidance and/or advice provided hereunder shall not exceed one hundred dollars ($100.00)t. In no event shall the PM or the PM Persons be liable, whether a claim be in tort, contract, or otherwise, for any consequential, indirect, lost profit, punitive, exemplary, or other special damages. The exclusion of certain damages as set forth in this Section apply to any and all liabilities or causes

of action against PM and/or the PM Persons, however alleged or arising, unless and to the extent otherwise prohibited by law. This provision shall survive the termination of this engagement.

8. **Defense, Indemnification, and Hold Harmless** – As a condition of PM's willingness to provide the advice and/or guidance, Authorizing Entity agrees to defend, indemnify, and hold PM and the PM Persons harmless against any claims by third parties for losses, claims, damages, or liabilities, to which PM or the PM Persons may become subject in connection with or related to the services performed in the engagement, unless a court having jurisdiction shall have determined in a final judgment that such loss, claim, damage, or liability resulted primarily from the willful misconduct or gross negligence of PM, or one of the PM Persons. This defense, indemnity, and hold harmless obligation includes the obligation to reimburse PM and/or the PM Persons for any legal or other expenses incurred by PM or the PM Persons, as incurred, in connection with investigating or defending any such losses, claims, damages, or liabilities.

9. **Termination of Engagement** –This agreement may be terminated by either party upon written notice. Upon notification of termination, PM's services will cease and this agreement will be deemed to have been completed.

10. **Entire Agreement** – This engagement agreement is contractual in nature and includes all of the relevant terms that will govern the agreement for which it has been prepared. The terms of hereof supersede any prior oral or written representations or commitments by or between the parties regarding the subject matter. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this agreement, signed by a duly authorized representative of PM.

11. **Severability** – If any provision of this engagement agreement (in whole or part) is held to be invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.

12. **Governing Law** – This agreement shall be governed by and construed in accordance with the laws of the State of Michigan, and jurisdiction over any action to enforce this agreement, or any dispute arising from or relating to this agreement shall reside exclusively within the State of Michigan.