

GENERAL BUSINESS TERMS

EF Cost Recovery

A. Services. It is understood and agreed that EF Cost Recovery services frequently include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of Client. In connection with its services, EF Cost Recovery shall be entitled to rely on all representations, decisions, and approvals of Client and his representatives and agents. Client understands and acknowledges that neither EF Cost Recovery nor its employees, agents or representatives are providing legal services in connection with this agreement. Unless otherwise terminated as set out in this agreement, this agreement shall renew for each successive year absent three months advance written notice by Client to EF Cost Recovery prior to the time EF Cost Recovery begins performing services for the Client for the tax year.

B. Payment of Invoices. EF Cost Recovery's invoices are payable and due upon receipt. Without limiting its rights or remedies, EF Cost Recovery shall have the right to terminate its services and / or withhold the "product deliverable" until payment is received on all invoices. **Should invoices not be paid within ten (10) days from the date of said invoice, EF Cost Recovery will charge an additional 1 1/2% of such outstanding invoice for each thirty-day period that elapses once payment is due; this is limited to 18% per annum.**

C. Limitation on Damages. Client agrees that EF Cost Recovery and its personnel shall not be liable to Client or any related parties for any claims, liabilities, or expenses relating to this engagement for an aggregate amount in excess of the fees paid to EF Cost Recovery by Client. In no event shall EF Cost Recovery or its personnel be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to this engagement and EF Cost Recovery shall not be liable for any claim, proceeding, or other matter related to this agreement if the claim, proceeding, or other matter is not filed in the appropriate court by Client within one year of the date the Study is delivered to Client. This limitation on liability provision shall apply to the fullest extent of the law, whether in contract, statute, tort, or otherwise.

D. Termination. If Client terminates EF Cost Recovery's services, Client shall pay to EF Cost Recovery all invoices outstanding for fees and expenses incurred within seven (7) days of the effective date of termination. Should a dispute arise regarding this agreement, EF Cost Recovery shall be entitled to an award of attorney's fees and costs, including expert witness fees.

E. Termination Fee. Separate from the retainer fee, in the event that Client terminates the Agreement, for any reason, prior to completion of the Services called for therein, the Client will pay EF Cost Recovery a termination fee in the amount of Five Thousand Dollars.

F. Standard Hourly Rates. EF Cost Recovery's standard hourly rates vary based upon the background, expertise and experience of the individual providing the service. Rates per hour generally vary as follows: attorneys (\$325 to \$695); CPAs (\$175 to \$425); engineers/chemists/software specialists/biologists/other scientific expertise (\$325 to \$695); and paralegals/administrative staff (\$110). In some cases, EF Cost Recovery may elect to charge Client its standard blended hourly rate of \$375/hour. Accrued time for review

and analysis shall be included in the professional fees and subject to the fee cap as stated herein. Further, Client understands and agrees that EF Cost Recovery shall bill Client in minimum of quarter hour increments. EF Cost Recovery will endeavor to assign services and tasks to professionals and other personnel at the most cost-efficient level of expertise competent to perform the services or tasks required.

G. Duty to Cooperate. EF Cost Recovery relies upon the documentation, representations and other factual information provided by Client to implement and defend (in the event of audit) the Study.

If it is determined that the documentation, representations or other factual information provided by Client are false or if Client fails to cooperate with EF Cost Recovery during the implementation or defense of the Study or Client fails to exhaust all state and/or Federal administrative remedies for any challenge to the Study or its results, **then any representations or warranties provided by EF Cost Recovery in this agreement, save for fees due and payable to EF Cost Recovery, will be deemed to be null and voidable at EF Cost Recovery's sole discretion.**

H. Third Parties and Internal Use. Except as otherwise agreed, all services hereunder shall be solely for Client's internal purposes and use, and this engagement does not create privity between EF Cost Recovery and any person or party other than Client. This engagement is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports, or other services of EF Cost Recovery. EF Cost Recovery may employ or engage third parties to assist in performing services hereunder.

I. Information and Data. EF Cost Recovery shall be entitled to assume, without independent verification, the accuracy of all representations, assumptions, information and data that Client and his representatives provide to EF Cost Recovery. All assumptions, representations, information and data to be supplied by Client and his representatives will be complete and accurate to the best of his knowledge.

J. Based on Current Tax Laws. Client's understanding that any tax assistance provided pursuant hereto will be based upon the law, regulations, cases, rulings and other tax authority in effect at the time specific tax assistance is provided. If there are subsequent changes in or to the foregoing tax authorities (for which EF Cost Recovery shall have no specific responsibility to advise you), Client acknowledges that such changes may result in that tax assistance being rendered invalid or necessitate (upon Client's request) a reconsideration of that prior tax assistance.

K. Subject to Review: Client's understanding and agreement that the results of EF Cost Recovery's tax assistance may be audited and challenged by the IRS and other tax authorities, who may not agree with our positions. We believe that this claim for refund will receive substantive review from the IRS and/or state tax authorities. In this regard, Client understands that the result of any tax assistance is not binding on the IRS, or other tax authorities or the courts and should never be considered a representation, warranty, or guarantee that any other party, entity, agency, or court will agree with or uphold EF Cost Recovery's conclusions.

L. Governing Law and Severability. These terms, and the engagement letter to which these terms are appended, including the exhibits, shall be governed by, and construed in accordance with, the laws of the State of Massachusetts (without giving effect to the choice of law principles thereof). Furthermore, the parties agree that any action brought by either party shall be brought and prosecuted within the jurisdiction of the state courts located in Bristol County, Massachusetts, and the parties consent to the jurisdiction of the state courts located in Bristol County, Massachusetts. If any provision of this Agreement is found by a court of

competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this Agreement.

M. Document Retention. EF Cost Recovery will maintain the documents received from Client for a period of three years from the date of performing such study. EF Cost Recovery recommends that Client maintain these files for at least the period that such tax years remain subject to audit by the Internal Revenue Service and/or state tax authorities.

N. Tax Returns. Furthermore, Client shall file any and all tax returns related to the Service(s) with the appropriate tax authority within thirty (30) days of delivery to Client of said amended returns (whether or not EF Cost Recovery was used to prepare the tax returns). If applicable, the tax returns shall be filed in accordance with the instructions provided for the tax returns and shall be sent via certified mail. For taxpayers required to file Form 1120, U.S. Corporation Income Tax Return (C-Corp), all amended returns must be mailed Certified Mail, Return Receipt Requested to Internal Revenue Service Center, 1973 North Rulon White Road, Ogden, UT 84201, and the claim for credit or refund shall indicate at the top "Refund-Research Credit", pursuant to IRS Notice 2008-39. Client may need to make certain elections, such as a Section 280C election, or disclosure, such as a reportable transaction disclosure, and agrees to obtain and follow their tax return preparers advice as to these requirements. Client shall promptly notify EF Cost Recovery of any communication from a state tax authority or the IRS with respect to the Study or its results. **If the client fails to adhere to any term of this agreement, any audit defense provision as stated in the above agreement will be deemed to be null and voidable at EF Cost Recovery's sole discretion.**

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or tax-related matter[s].