

TERMS OF USE

Last Modified: December 23, 2016

Acceptance of Terms of Use

These Terms of Use are entered into between you and WithumSmith+Brown, P.C. (“Company”, “we”, “us”, or “our”). These Terms of Use, together with any documents expressly referenced and incorporated herein (collectively “Terms of Use”), govern your access to and use of our website www.withum.com, including any content, functionality and services offered on or through our website (the “Website”), whether as a guest or a registered user of the Client Portal on our Website.

PLEASE READ THESE TERMS OF USE CAREFULLY BEFORE USING OUR WEBSITE AS THEY FORM A BINDING AGREEMENT BETWEEN YOU AND US. BY USING OUR WEBSITE, YOU AGREE TO BE BOUND AND ABIDE BY THESE TERMS OF USE AND OUR PRIVACY POLICY, WHICH IS INCORPORATED BY REFERENCE. IF YOU DO NOT WISH TO AGREE TO THESE TERM OF USE OR OUR PRIVACY POLICY, YOU MUST NOT USE OR ACCESS OUR WEBSITE.

No Professional Advice, Client Relationship, or Reliance on Information

Please note that any information or content on our Website, including but not limited to, any information in our Knowledge Center or any forms or tools on our Website which allow you to submit information or make calculations, and your use thereof, are not intended to provide any kind of professional advice, consultation or service, including but not limited to, legal, accounting, tax, or business advice. Nor does any such information, content, forms, or tools, or your use thereof or reliance thereon, create or constitute an attorney/client, accountant/client, or consultant/client relationship. You should therefore not use our Website or rely on any information, content, forms, or tools on our Website as a substitute for any kind of professional advice. Rather, you should consult with a licensed professional, including one employed by our Company, for any accounting or tax questions you may have. You agree that we will not be liable to you or to any third party to the extent you treat or consider any information, content, forms, or tools on our Website as constituting any kind of professional advice. The information and content, including but not limited to forms and tools, presented on or made available through our Website are made available solely for general information purposes. We therefore do not warrant the accuracy, completeness or usefulness of any such information, content, forms, or tools, and any reliance you place on the same is strictly at your own risk. We disclaim all liability and responsibility arising from any reliance placed on such materials by you or any other visitor to our Website, or by anyone who may be informed of any of its content.

Our Website provides illustrative lists of services that we provide. Nothing contained on our Website shall be construed as an offer or guarantee to provide any particular services to you, nor shall anything on our Website be construed as a direct solicitation for employment by any persons, companies, or organizations. Prior results we have obtained for others do not guarantee a similar outcome. The Website may contain Attorney Advertising.

Use By Minors

Our Website is not intended for use by anyone under the age of eighteen (18) years old and who does not reside in the United States or any of its territories or possessions. By using our Website, you represent and warrant that you are of legal age to form a binding contract with the Company and meet all of the foregoing eligibility requirements. If you do not meet all of these requirements, you must not access or use our Website in any way.

Changes to These Terms of Use

We may periodically revise and update these Terms of Use in our sole discretion and judgement. All changes are effective immediately when we post a revised version of these Terms of Use to our Website, and shall apply to all access to and use of our Website thereafter. Your continued use of our Website following the posting of revised Terms of Use means that you accept and agree to the revised Terms of Use. You are expected to check our Website periodically so that you are aware of any revised versions of these Terms of Use we may post.

Accessing Our Website and Account Security

We reserve the right to alter our Website in any manner, including taking it down completely, and any service or material we provide on the Website, in our sole discretion without notice to you. We will not be liable if for any reason all or any part of our Website is unavailable at any time or for any period. We also reserve the right to restrict, at our sole discretion, access to parts of our Website, or the entire Website, to users, including registered users, or visitors to the Site.

You are responsible for:

- Making all arrangements necessary for you to have access to our Website, including but not limited to, usage of a computer or mobile device, appropriate web-browsing software, and Internet connectivity; and
- Ensuring that all persons who access our Website through your Internet connection or computing device are aware of these Terms of Use and comply with them.

To access our Website or any resources or information available on it, you may be asked to provide certain registration details or other information. It is a condition of your use of our Website that all the information you provide through it is correct, current, and complete, and does not violate any laws or third party's rights. You agree that all information you provide to register with our Website or otherwise, including but not limited to, through the use of any interactive features on our Website, is governed by our Privacy Policy, which is expressly incorporated by reference. You therefore consent to all actions we take with respect to your information consistent with our Privacy Policy.

If you choose, or are provided with, a user name, password or any other piece of information as part of our security procedures, you must treat such information as confidential, and you must not disclose it to any other person or entity. You also acknowledge that your account on our Client Portal is personal to you and agree not to provide any other person with access to our Website or portions of it using your user name, password or other security information. You agree to notify us immediately of any unauthorized access to or use of your user name or password or any other breach of security. You also agree to ensure that you exit from your account at the end of each session. You should use particular caution when accessing your account from a public or shared computer so that others are not able to view or record your password or other personal information.

We have the right to disable any user name, password or other identifier, whether chosen by you or provided by us, at any time, in our sole discretion, and for any or no reason, including but not limited to, if in our opinion you have violated any provision of these Terms of Use.

Intellectual Property Rights

Our Website and all of its content, features and functionality, including but not limited to, all information, software, text, displays, images, video and audio, and the design, selection, coordination, and arrangement thereof, are owned by us, our respective licensors or other providers of such material and are protected by United States and international copyright, trademark, patent, trade secret and other intellectual property or proprietary rights laws.

These Terms of Use permit you to use our Website solely for your personal, non-commercial use. You must not reproduce, distribute, modify, create derivative works of, publicly display, publicly perform, republish, download, store or transmit any of the material on our Website, except as follows:

- Your computer may temporarily store copies of such materials in RAM incidental to your accessing and viewing those materials.
- You may store files that are automatically cached by your web browsing software for display enhancement purposes.

- You may print or download one copy of a reasonable number of pages of our Website for your own personal, non-commercial use and not for further reproduction, publication or distribution.
- If we provide desktop, mobile or other applications for download, you may download a single copy to your computer or mobile device solely for your own personal, non-commercial use, provided you agree to be bound by our end-user license agreement (EULA) for such applications.
- If we provide social media features through our Website with certain content, you may take such actions as are enabled by such features.

You must not:

- Modify copies of any materials from our Website.
- Use any illustrations, photographs, video or audio sequences or any graphics separately from the accompanying text as they appear on our Website.
- Delete or alter any copyright, trademark or other proprietary rights notices (e.g., “©” or “®”) from copies of materials from our Website.

You must not access or use for any commercial purposes any part of our Website or any services or materials available through the Website. If you wish to make any use of material on our Website other than that set out in these Terms of Use, please contact us at the email address provided below and we will take your request into consideration, but do not guarantee that it will be granted.

If you print, copy, modify, download or otherwise use or provide any other person with access to any part of our Website in breach of these Terms of Use, your right to use the Website will cease immediately and you must, at our option, return or destroy any copies of the materials you have made. No right, title or interest in or to our Website or any content on our Website is transferred to you, and all rights in our Website not expressly granted are reserved by us. Any use of our Website not expressly permitted by these Terms of Use is a breach of these Terms of Use and may violate copyright, trademark and other laws.

Trademarks

Our Company name, and all related names, logos, product and service names, designs and slogans, including but not limited to, WITHUMSMITH + BROWN, WITHUM, BE IN A POSITION OF STRENGTH, THE WITHUM WAY, TRANSACTREADY, and the Withum Logo are trademarks or service marks owned by us or our affiliates or licensors. You must not use such trademarks or service marks without prior written permission from us or the applicable

owner. All other names, logos, product and service names, designs and slogans on our Website are the trademarks of their respective owners.

User Submissions

If you submit anything to us through our Website, you acknowledge and agree that any such materials, including but not limited to, questions, comments, feedback, suggestions, ideas, plans, notes, drawings, original or creative materials or other information (“User Submissions”), regarding our Website, us, or our products or services that are provided by you are non-confidential and non-proprietary and shall become our sole property. We will own all exclusive rights, including all intellectual property rights, and will be entitled to the unrestricted use and dissemination of these User Submissions for any purpose, commercial or otherwise, without acknowledgment or compensation to you. You therefore grant to us and our affiliates, business partners, service partners, and sublicensees an unrestricted, non-exclusive license and right to use the User Submissions and the name that you submit in connection with such User Submissions. You represent and warrant that: (1) you own and control all of the rights to the User Submissions that you submit, or that you otherwise have the right to submit such User Submissions to our Site; (2) the User Submissions are accurate and not misleading; and (3) our use or posting of the User Submissions you supply will not violate any rights of or cause injury to any person or entity.

Prohibited Uses

You may use our Website only for lawful purposes and in accordance with these Terms of Use. The following list is not intended to be an exhaustive list of prohibited uses. You agree not to use our Website:

- In any way that violates any applicable federal, state, local or international law or regulation.
- To post any content or material which could be defamatory, obscene, indecent, abusive, offensive, deceptive, harassing, violent, hateful, inflammatory or otherwise objectionable, or that may promote sexually explicit or pornographic material, violence, or discrimination.
- To infringe any patent, trademark, trade secret, copyright or other intellectual property or other rights of any other person.
- To violate the legal rights (including the rights of publicity and privacy) of others or contain any material that could give rise to any civil or criminal liability under applicable laws or regulations or that otherwise may conflict with these Terms of Use or our Privacy Policy.

- To promote unauthorized commercial activities or sales, such as contests, sweepstakes and other sales promotions, “junk mail”, or “spam.”
- In any manner that could disable, overburden, damage, or impair the Website or interfere with any other person’s use of the Website, including using any technical means such as viruses, Trojan horses, robots, or spiders.

Monitoring and Enforcement; Termination

We reserve the right to terminate your access to our Website if we learn at any time that you have violated any of the prohibited uses set forth above. Without limiting the foregoing, we have the right to fully cooperate with any law enforcement authorities or court order requesting or directing us to disclose the identity or other information of anyone posting any materials on or through our Website or using our Website in any manner. YOU WAIVE AND HOLD US AND OUR AFFILIATES, LICENSEES AND SERVICE PROVIDERS FROM ANY CLAIMS RESULTING FROM ANY ACTION TAKEN BY US OR ANY OF THE FOREGOING PARTIES DURING OR AS A RESULT OF ITS INVESTIGATIONS AND FROM ANY ACTIONS TAKEN AS A CONSEQUENCE OF SUCH INVESTIGATIONS BY EITHER US OR SUCH PARTIES OR LAW ENFORCEMENT AUTHORITIES.

Information About You

All information we collect through our Website is subject to our Privacy Policy, which is expressly incorporated herein by reference. By using our Website, you consent to all actions taken by us with respect to your information in compliance with our Privacy Policy, including any updated versions of the same.

Linking to Our Website and Social Media Features

You may link to our homepage, provided you do so in a way that is fair and legal and does not damage our reputation or take advantage of it, but you must not establish a link in such a way as to suggest any form of association, approval or endorsement on our part without our prior express written consent. We may disable all or any social media features and any links at any time without notice in our discretion.

Links from Our Website

Our Website may contain or display links to other sites and resources provided by third parties. This includes links contained in advertisements, including banner advertisements and sponsored links. These third party links are provided for your convenience only and are not intended to signify any particular endorsement, approval, or sponsorship of such third party sites by us. We have no control over the content of those third party sites or resources, and accept no responsibility for them or for any loss or damage that may arise from your use of them. If you decide to visit or access any of these third party sites linked to from our Website, you do so

entirely at your own risk and subject to the terms and conditions of use and privacy policies for such third party sites.

Geographic Restrictions

As the owner of our Website, we are based in the State of New Jersey in the United States. We provide our Website for use only by persons located in the United States. We make no claims that our Website or any of its content is accessible or appropriate outside of the United States. Access to our Website may not be legal by certain persons or in certain countries. If you access our Website from outside the United States, you do so at your own initiative and risk, and are therefore responsible for compliance with local laws.

Disclaimer of Warranties

You understand that we cannot and do not guarantee or warrant that files available for downloading from the Internet or our Website will be free of viruses or other destructive code. You are responsible for implementing sufficient procedures and checkpoints to satisfy your particular requirements for anti-virus protection and accuracy of data input and output, and for maintaining a means external to our site for any reconstruction of any lost data. WE WILL NOT BE LIABLE FOR ANY LOSS OR DAMAGE CAUSED BY A DISTRIBUTED DENIAL-OF-SERVICE ATTACK, VIRUSES OR OTHER TECHNOLOGICALLY HARMFUL MATERIAL THAT MAY INFECT YOUR COMPUTER EQUIPMENT, COMPUTER PROGRAMS, DATA OR OTHER PROPRIETARY MATERIAL DUE TO YOUR USE OF THE WEBSITE OR ANY SERVICES OR ITEMS OBTAINED THROUGH THE WEBSITE OR TO YOUR DOWNLOADING OF ANY MATERIAL POSTED ON IT, OR ON ANY WEBSITE LINKED TO IT.

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ANY SERVICES OR ITEMS OBTAINED THROUGH THE WEBSITE WILL OTHERWISE MEET YOUR NEEDS OR EXPECTATIONS.

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Limitation on Liability

IN NO EVENT WILL WE, OUR AFFILIATES OR THEIR LICENSORS, SERVICE PROVIDERS, EMPLOYEES, AGENTS, OFFICERS OR DIRECTORS BE LIABLE FOR DAMAGES OF ANY KIND, UNDER ANY LEGAL THEORY, ARISING OUT OF OR IN CONNECTION WITH YOUR USE, OR INABILITY TO USE, OUR WEBSITE, ANY WEBSITES LINKED TO IT, ANY CONTENT ON THE WEBSITE OR SUCH OTHER WEBSITES OR ANY SERVICES OR ITEMS OBTAINED THROUGH THE WEBSITE OR SUCH OTHER WEBSITES, INCLUDING ANY DIRECT, INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES, INCLUDING BUT NOT LIMITED TO, PERSONAL INJURY, PAIN AND SUFFERING, EMOTIONAL DISTRESS, LOSS OF REVENUE, LOSS OF PROFITS, LOSS OF BUSINESS OR ANTICIPATED SAVINGS, LOSS OF USE, LOSS OF GOODWILL, LOSS OF DATA, AND WHETHER CAUSED BY TORT (INCLUDING NEGLIGENCE), BREACH OF CONTRACT OR OTHERWISE, EVEN IF FORESEEABLE. THE FOREGOING DOES NOT AFFECT ANY LIABILITY WHICH CANNOT BE EXCLUDED OR LIMITED UNDER APPLICABLE LAW.

TO THE FULLEST EXTENT PERMITTED BY LAW, AND NOT WITHSTANDING ANY OTHER PROVISION OF THESE TERMS OF USE, THE TOTAL LIABILITY, IN THE AGGREGATE, OF OUR COMPANY AND OUR OFFICERS, DIRECTORS, PARTNERS, EMPLOYEES AND SUBCONTRACTORS, AND ANY OF THEM, TO YOU AND ANYONE CLAIMING BY OR THROUGH YOU, FOR ANY AND ALL CLAIMS, LOSSES, COSTS OR DAMAGES, INCLUDING ATTORNEYS' FEES AND COSTS AND EXPERT-WITNESS FEES AND COSTS OF ANY NATURE WHATSOEVER OR CLAIMS EXPENSES RESULTING FROM OR IN ANY WAY RELATED TO YOUR USE OF OUR WEBSITE FROM ANY CAUSE OR CAUSES SHALL NOT EXCEED THE TOTAL COMPENSATION RECEIVED BY US FROM YOU IN THE LAST SIX (6) MONTHS THAT ANY LIABILITY AROSE OR \$500, WHICHEVER IS GREATER. IT IS INTENDED THAT THIS LIMITATION APPLY TO ANY AN ALL LIABILITY OR CAUSE OF ACTION HOWEVER ALLEGED OR ARISING, UNLESS OTHERWISE PROHIBITED BY LAW.

Indemnification

You agree to defend, indemnify and hold harmless the Company, its affiliates, licensors and service providers, and its and their respective officers, directors, employees, contractors, agents,

licensors, suppliers, successors and assigns from and against any claims, liabilities, damages, judgments, awards, losses, costs, expenses or fees (including reasonable attorneys' fees) arising out of or relating to your violation of these Terms of Use or your use of our Website in any manner not expressly authorized by these Terms of Use or your use of any information obtained from the Website.

We reserve the right to assume, at our own expense, the exclusive defense and control of any such claim or action and all negotiations for settlement or compromise, and you fully agree to cooperate with us in the defense of any such claim, action settlement or compromise negotiations as we request.

Governing Law

All matters relating to our Website and these Terms of Use and any dispute or claim arising therefrom or related thereto (in each case, including non-contractual disputes or claims), shall be governed by and construed in accordance with the internal laws of the State of New York without giving effect to any choice or conflict of law provision or rule (whether of the State of New York or any other jurisdiction).

Arbitration

You and we agree that any dispute, claim or controversy arising out of or relating to: (a) these Terms or the existence, breach, termination, enforcement, interpretation or validity thereof; or (b) your access to or use of our Website at any time, whether before or after the date you agreed to these Terms of Use, will be settled by binding arbitration between you and us, and not in a court of law, with the exception of either party seeking injunctive or equitable relief as specified below.

The arbitration will be administered by the American Arbitration Association ("AAA") applying the law of the State of New York and in accordance with the AAA's applicable Rules of Arbitration. You and we agree that any arbitration proceeding will be held in the State of New York located in the City of New York and County of New York.

By agreeing to these Terms of Use, you agree that you are required to resolve any claim that you may have against us on an individual basis in arbitration. This will preclude you from bringing any class, collective, or representative action against us, and also preclude you from participating in or recovering relief under any current or future class, collective, consolidated, or representative action brought against us by someone else.

You acknowledge and agree that you and we are each waiving the right to a trial by jury or to participate as a plaintiff or class member in any purported class action or representative proceeding. Unless both you and we otherwise agree in writing, any arbitration will be conducted only on an individual basis and not in a class, collective, consolidated, or representative proceeding. However, subject to the requirements of these Terms of Use, you and we each retain the right to bring, without first seeking arbitration, an individual action in a court of competent jurisdiction for the purposes of seeking injunctive or other equitable relief.

Jurisdiction for Dispute Proceedings

For purposes of seeking injunctive or equitable relief or in the event the Arbitration provision above is found unenforceable, any legal suit, action or proceeding arising out of, or related to, these Terms of Use or the Website shall be instituted exclusively in the federal or state courts located in the State of New York in each case located in the City of New York and County of New York. You waive any and all objections to the exercise of jurisdiction over you by such courts and to venue in such courts. Notwithstanding the foregoing, we retain the right to bring any suit, action or proceeding against you for breach of these Terms of Use in your state or country of residence or any other relevant state or country. **YOU HEREBY WAIVE YOUR RIGHT TO A TRIAL BY JURY WITH RESPECT TO ANY CLAIM, ACTION OR PROCEEDING, DIRECTLY OR INDIRECTLY, ARISING OUT OF, OR RELATING TO THESE TERMS OF USE TO THE FULLEST EXTENT PERMITTED BY LAW.**

Waiver and Severability

No waiver of by us of any term or condition set forth in these Terms of Use shall be deemed a further or continuing waiver of such term or condition or a waiver of any other term or condition, and any failure by us to assert a right or provision under these Terms of Use shall not constitute a waiver of such right or provision. If any provision of these Terms of Use is held by a court or other tribunal of competent jurisdiction to be invalid, illegal or unenforceable for any reason, such provision shall be eliminated or limited to the minimum extent such that the remaining provisions of these Terms of Use will continue in full force and effect.

Entire Agreement

These Terms of Use, and our Privacy Policy incorporated by reference herein, constitute the sole and entire agreement between you and our Company with respect to our Website and your use thereof, and supersede all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to the Website.

Your Comments and Concerns

This website is operated by WithumSmith+Brown, P.C., with a principal place of business at 506 Carnegie Center, Suite 400, Princeton, NJ 08540 (609) 520-1188.

Any feedback, comments, requests for technical support and other communications relating to our Website should be sent to: privacy@withum.com.