

BDO GLOBAL PORTAL

TERMS AND CONDITIONS

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User Password and Security

Using the portal and its related services requires the use of a password and a user name. The confidentiality of your password and account is your responsibility. Any activities that occur under your account are your responsibility. You agree to notify us immediately of any unauthorized use of your account or any other breach of security. It is prohibited to use another account without the express permission of that account holder. You shall notify BDO of any users whose access should be eliminated and at such time you shall change the password. BDO will use commercially reasonable efforts to secure the portal against unauthorized access. However, you acknowledge and understand that a fail safe security system does not exist. For this reason, please refrain from posting content to the portal that contains personally identifiable information.

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Given the changing nature of federal and state laws and the inherent hazards of electronic communication, there may be delays, omissions, or inaccuracies in information contained in this site.

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Confidentiality, Information Protection, and Protection of Data

Notwithstanding any existing legal or contractual obligations regarding confidentiality between you and BDO, you undertake to treat all knowledge relating to business secrets, which come into your possession, as confidential. You shall assure that any protected data, which comes into your possession through the use of the portal, is not transmitted to any unauthorized person. You shall notify BDO of any documents or communications that require password protection if all individuals with access to your portal should not have access to such information. In partial consideration of the opportunity to access the resources of the portal concerning your account, you agree to maintain the strict confidentiality of access of the portal and its data to you and your authorized employees and to indemnify and hold harmless BDO and its officers, partners, and employees and their heirs, successors, and assigns from and against any and all claims, actions, demands, losses, damages, judgments, costs, and expenses, including without limitation, reasonable attorneys' fees and liabilities of every kind that may arise from your or your employees' use of the portal or because of violation of these terms and conditions of use.

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No Unlawful or Prohibited Use

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Your 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 this portal, including a computer and modem.

Public Forums and Communications

You acknowledge that Public Forums (as defined below) are for public and not private communications, and you have no expectation of privacy with regard to any submission to a Public Forum. As used herein, "Public Forum" means an area, website or feature offered as part of the portal that offers the opportunity for users to distribute submissions for viewing by one or more portal users, including a chat area, message board, instant messaging, mobile messaging, social community environment, profile page, conversation page, blog or e-mail function.



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BDO cannot guarantee the security of any information you disclose through any of these media and you make such disclosures at your own risk. You are and shall remain solely responsible for any submissions you make or distribute on or through the portal under your username or otherwise by you in a Public Forum. In addition, you acknowledge and agree that the use of any submission posted in a Public Forum is at your own risk. BDO is not responsible for, and BDO does not endorse, the opinions, advice or recommendations posted or sent by users in a Public Forum and BDO specifically disclaims any and all liability in connection therewith.

IRS Circular 230 Disclosure

As required by IRS rules, BDO informs you that any tax advice contained in communication (including any attachments) using the portal was not intended or written to be used, and cannot be used, for the purpose of avoiding tax-related penalties or promoting, marketing or recommending to another party any tax related matters addressed in this communication.

Miscellaneous

This is the entire agreement between you and BDO regarding the subject matter hereof. If any provision or part thereof of any of these terms and conditions is held to be illegal, invalid or unenforceable, the remaining provisions and portions thereof shall not be affected and the terms and conditions will be deemed amended to the extent necessary to make it legal, valid and enforceable. These terms and conditions are made and entered into in the State of New York and are to be governed by and construed in accordance with the laws of the State of New York, notwithstanding conflict of laws provisions.

Acceptance

You agree that all of Terms of Use set forth herein are fair and reasonable. By clicking on the "I Agree" button below you agree to be bound by these Terms of Use.