



June 27, 2025

Central Florida Career Solutions Inc  
Leo Alvarez  
390 N Orange Avenue, Suite 700  
Orlando, FL 32801

Dear Leo:

Thank you for choosing Cherry Bekaert Advisory LLC ("Cherry Bekaert"/the "Firm"/"we"/"us") to provide tax services to Central Florida Career Solutions Inc (hereafter referred to as the "Exempt Organization"/"you"). This engagement letter (including the attached Engagement Letter Terms and Conditions, which are incorporated herein by reference) between the Exempt Organization and Cherry Bekaert ("Letter") sets forth the nature and scope of the services we will provide, the Exempt Organization's required involvement and assistance in support of our services, and the related fee arrangements.

### ***Summary of Services***

We will provide the following services to the Exempt Organization:

- Preparation of 2023 Form 990-N e-postcard for the year ended June 30, 2024
- Preparation of 2024 Form 990-EZ information return with supporting schedules for the year ended June 30, 2025
- Planning and analysis for the upcoming year

**We are responsible only for the tax services listed above. All other tax returns or filings are to be prepared or performed by you or another third party. Any additional services and/or advice that you may request subsequent to the execution of this agreement and that we agree to provide (including, but not limited to, routine questions or planning matters) will be invoiced under our customary billing practices at the time of the engagement and all terms and conditions of this Letter.**

### ***Tax Return Due Dates***

In order to properly schedule our staff and complete your tax returns and other applicable services in a timely manner, we must receive all material information pertaining to your returns at least four weeks prior to the original or extended due date of your returns, or requested date to receive a draft of the returns, as applicable. If you foresee an issue with providing the information in this timeframe, please contact us to discuss. Failure to timely submit information to our office may result in our inability to complete your tax returns or prepare extensions in a timely manner and could result in late filing or late payment penalties and interest, none of which will be our responsibility. Furthermore, if we do not receive an affirmative communication from you at least two weeks prior to the original due date of the Exempt Organization's returns, we will assume that we are no longer engaged to prepare the tax returns or extensions, or perform any other tax services, until you notify us and we mutually agree otherwise.

## ***Management Responsibilities***

It is our understanding that Leo Alvarez is the person responsible on behalf of the Exempt Organization for the services provided pursuant to this Letter, and as such, Leo Alvarez is the appropriate person for us to contact to request any additional information and to receive any report or work product from us.

By signing below, you acknowledge that you are responsible for management decisions and functions. That responsibility includes designating qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed. You are responsible for maintaining all financial records and establishing and maintaining internal controls, including monitoring ongoing activities.

The Exempt Organization agrees to take responsibility for providing, in a timely manner, schedules and supporting information, and assistance, including timely communication of all significant accounting and tax matters, as is normal and reasonable in the circumstances.

## ***Tax Return Filing***

Management has the final responsibility for the Exempt Organization's tax filings. Please review the returns carefully before they are filed. The Exempt Organization's tax returns will be electronically filed ("e-filed") where required or allowable by the applicable taxing authorities. You are responsible for submitting to us the appropriate signed e-file authorization forms in time for us to meet all tax return filing deadlines. **In accordance with federal and state law, we cannot release any tax returns for e-filing until we are in receipt of your signed e-file authorization forms plus any other documentation required by law for e-filing.**

To the extent any returns are paper filed, management remains responsible for filing/mailing all necessary documents. We assume no responsibility for the filing or mailing of any paper tax returns, tax forms, disclosures, or statements with taxing authorities. Additional documentation requirements and/or fees may apply for paper filed returns.

The Firm assumes no responsibility for the payment of any amounts due, regardless of filing method.

## ***Professional Standards***

The services under this agreement will be provided in accordance with applicable professional standards, including Treasury Department Circular 230, the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants, and the tax preparer penalty standards of Internal Revenue Code ("IRC") Section 6694 and the regulations thereunder.

In the performance of our professional services, these standards impose on us certain obligations. As a result, we will not enter into a fiduciary relationship with the Exempt Organization and the Exempt Organization should not impose on us special confidence that we will conduct this engagement with only the Exempt Organization's interest in mind. Accordingly, you understand that no fiduciary relationship between the Firm and the Exempt Organization will be created by this engagement.

## **Fees**

Our fees are based on anticipated full cooperation from the Exempt Organization's management. Further, we assume that unexpected circumstances will not be encountered, and that there will be minimal increases in the Exempt Organization's activity from the prior year. When and if for any reason the Exempt Organization is unable to provide schedules, information, and/or assistance necessary to perform the services described above, Cherry Bekaert and the Exempt Organization will mutually revise the fees to reflect additional services.

Our fees are also based on tax law effective as of the date of this Letter and known to apply to the Exempt Organization at this time. If new tax laws are issued subsequent to the date of this Letter and are effective for the tax year referred to above, we will estimate the impact of any such laws on the nature, timing, and extent of our planned tax services, and will communicate with you concerning the scope of any additional work needed and estimated fees.

In providing our services, we will consult with the Exempt Organization with respect to tax matters or other significant business issues as permitted by professional standards. Accordingly, time necessary for a reasonable amount of such consultation is reflected in our fees. However, should a matter require research, consultation, or tax work beyond that amount, Cherry Bekaert and the Exempt Organization will agree to an appropriate revision in our fees.

Our fees for the service(s) described above are estimated to be:

Form 990-N	\$650
Form 990-EZ	\$2,500

This fee anticipates that the PBC list, used to gather the information necessary to prepare the return, will be completed thoroughly by the Exempt Organization, with all supporting documentation provided in a timely manner. In addition, this fee covers the time incurred to revise the return after the Exempt Organization's initial review and to provide up to two drafts of the return prior to filing.

Final actual fees will be based upon our customary billing practices at the time of the engagement, which contemplate the professional services we render, the time expended to complete the engagement, the complexity of the engagement, and any expenses incurred. In addition to the fee estimates above, a 5% technology fee will be applied to professional services. Fees will be billed periodically as charges are incurred. All invoices are payable upon presentation. A service charge will be added to past due accounts equal to 1½% per month (18% annually) on the previous month's balance less payments received during the month, with a minimum charge of \$2.00 per month.

Our fees will be billed in accordance with the schedule presented below. Invoices are due upon presentation. A service charge will be added to past due accounts equal to 1½% per month (18% annually) on the previous month's balance less payments received during the month, with a minimum charge of \$2.00 per month.

### **Payment Schedule**

1 <sup>ST</sup> Invoice	Due with signed engagement letter	\$1,260
Final Invoice	Due upon delivery/completion	Balance (plus expenses incurred)

### ***Limitation of Damages***

In recognition of the relative risks and benefits of this agreement to both the Exempt Organization and Cherry Bekaert, the Exempt Organization agrees, to the fullest extent permitted by law, to limit the damages owed by Cherry Bekaert to the Exempt Organization for any and all liability, claims, losses, and costs, of any nature whatsoever, so that the total aggregate damages payable by Cherry Bekaert to the Exempt Organization shall not exceed the total fees for services rendered under this agreement. Both parties to this agreement intend and agree that this limitation apply to any and all damages or causes of action against Cherry Bekaert, however alleged or arising, unless otherwise prohibited by law, or unless the claimed damages arise due to the gross negligence or willful misconduct of Cherry Bekaert.

### ***Limitation on the Filing of a Claim***

The Exempt Organization and the Firm agree that any suit arising out of or related to the services contemplated by this Letter must be filed within two years after the cause of action arises. The cause of action arises upon the earlier of (i) delivery of a service for which the Firm has been engaged, (ii) where applicable, filing of tax returns for which the Firm has been engaged, or (iii) the date which the services contemplated under this Letter are terminated by either party. The Exempt Organization agrees not to bring any claims arising out of or related to the services contemplated by this Letter against any partner or employee of the Firm in any form for any reason.

### ***Indemnity***

Cherry Bekaert will rely on you to provide information and representations to us in the performance of our professional services and in consideration of the fees that we will charge. **Because of the importance of management's representations to the effective performance of our services, the Exempt Organization will release, indemnify, and hold harmless the Firm and its personnel from any claims, liabilities, costs, and expenses relating to our services under this letter arising in circumstances where there has been a known misrepresentation by an officer or employee of the Exempt Organization, regardless of whether such officer or employee was acting in the Exempt Organization's interest. The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, tort (including but not limited to negligence) or otherwise. This provision will survive termination of this Letter.**

### ***Alternative Practice Structure and Other Associated Entities***

Cherry Bekaert Advisory LLC and Cherry Bekaert LLP (an associated, but not affiliated entity) are parties to an administrative services agreement (ASA). Cherry Bekaert Advisory LLC and Cherry Bekaert LLP are operating in an arrangement commonly described as an "alternative practice structure." Pursuant to the ASA, Cherry Bekaert LLP leases professional and administrative staff, all of whom are employed by Cherry Bekaert Advisory LLC, to support Cherry Bekaert LLP's performance of its services. Cherry Bekaert LLP and Cherry Bekaert Advisory LLC require confidential treatment of all client information. To the extent we provide multiple services, you consent to allowing Cherry Bekaert LLP, Cherry Bekaert Advisory LLC, and any other Cherry Bekaert affiliate or associated entity covered under a similar ASA to share your accounting, financial and other records in order to provide services to you.

### ***Consent to the Use of Third-Party Providers***

In the normal course of business, we may use the services of an independent contractor, a temporary or loaned employee, or a non-affiliated technology vendor. On these occasions, we remain responsible for the adequate oversight of all services performed by the third-party service provider and for ensuring that all services are performed with professional competence and due professional care. We will adequately plan and supervise the services provided by the third-party service provider, obtain sufficient relevant data to support the work product, and review compliance with technical standards applicable to the professional services rendered. We will enter into a contractual agreement with the third-party provider to maintain confidentiality of information and be reasonably assured that the third-party service provider has appropriate procedures in place to prevent the unauthorized release of confidential information to others.

By executing this Letter, you are authorizing us to disclose confidential information to third party service providers located within and outside the United States, including tax return information required to complete the tax services identified in this Letter. Specifically, tax return information includes basic name and contact information, general industry information, general size, ownership structure, other information from your federal tax return, and may include the complete tax return. For this purpose, tax services include offshore tax return preparation, analysis, and all related administrative functions. Administrative functions may occur during the return preparation and tax analysis process and may occur after the delivery of tax returns or other services including, but not limited to, billing, file maintenance, roll forward of current year tax return information, and preparation of the subsequent period engagement letter.

### ***Consent to the Disclosure or Use of Tax Return Information for Other Purposes***

In addition to sharing your information for purposes of providing tax return preparation services, we also request your consent to use your tax return information for the following:

#### **Check boxes to opt out:**

- ☐ a) Send to you by any medium: newsletters, surveys, press releases, information concerning seminars and nontax-related services, and any other communication sent to some or all of the Firm's clients by Cherry Bekaert Advisory LLC, Cherry Bekaert LLP, and any other Cherry Bekaert affiliate or associated entity engaged in the business of providing advisory, assurance or similar services. This includes basic contact information shared with specific third-party mail and email delivery providers that assist the Firm with distribution of these items.
- ☐ b) List the Exempt Organization and its affiliates in proposals for new work and hold out the Exempt Organization as a representative client of the Firm to prospective and targeted clients.
- ☐ c) Make referrals for non-tax services, including advisory services offered by Cherry Bekaert Advisory LLC or assurance services offered by Cherry Bekaert LLP, or any other Cherry Bekaert affiliate or associated entity engaged in the business of providing advisory, assurance or similar services.

The above consent(s) shall remain in effect for a period of two (2) years from the date of execution of this Letter, or until revoked by the Exempt Organization, whichever shall occur first. The Exempt Organization acknowledges by signing this Letter that the Exempt Organization has the right to consent to a disclosure of less than the disclosures outlined above. Your consent is not a

condition to our providing tax compliance and consulting services to the Exempt Organization. You may opt out of any of the above consents by checking the corresponding box.

### **Other Provisions**

This Letter contains information proprietary and confidential to Cherry Bekaert and shall not be reproduced, disseminated, or transmitted by any means, in whole or in part, or disclosed in any manner to a third party, without the express prior written consent of Cherry Bekaert, except as required by law.

This Letter, including the attached Engagement Letter Terms and Conditions and any Exhibits, sets forth the entire understanding between the Exempt Organization and Cherry Bekaert regarding the services described herein and supersedes any previous proposals, correspondence, and understandings, whether written or oral. Any subsequent changes to the terms of this Letter, other than additional billings, will be rendered in writing and shall be executed by both parties. Should any portion of this Letter be ruled invalid, it is agreed that such invalidity will not affect any of the remaining portions.

If the foregoing and the attached Engagement Letter Terms and Conditions are in accordance with your understanding, please sign a copy of this Letter in the space provided and return it to us. The parties agree that this letter may be electronically signed and that the electronic signatures will be deemed to have the same force and effect as handwritten signatures. The terms, fees, and conditions listed herein will expire 60 days from the date of this Letter if unsigned, unless Cherry Bekaert, at its sole discretion, expressly agrees to waive the provisions of this paragraph. Please maintain a copy of this Letter for your files.

We want to express our appreciation for this opportunity to be of service to you. If you have any questions or concerns regarding this Letter or the attached Terms and Conditions, please do not hesitate to contact us.

Sincerely,

*Cherry Bekaert Advisory LLC*

**Cherry Bekaert Advisory LLC**

Attachment: Engagement Letter Terms and Conditions

ACCEPTED BY:

Pamela Nabors

Printed Name

President/CEO - CareerSource Central F.

Title / Entity

Electronically Signed: 2025-06-30 16:30:38 UTC - 66.95.180.20  
*Pamela Nabors*  
Nintex AssureSign® 584299f-87fa-4466-9ec1-b30cd103aee8

Signature

06/30/2025

Date



**Cherry Bekaert Advisory LLC**  
**Engagement Letter Terms and Conditions**

**The following terms and conditions are an integral part of the attached engagement letter (“Letter”) and should be read in their entirety in conjunction with your review of the Letter.**

***Tax Return Responsibilities***

Management of the Exempt Organization is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records.

Management of the Exempt Organization is also responsible for maintaining proper records in accordance with tax laws to substantiate all items of income and deductions you provide to us for the preparation of tax returns. These include, but are not limited to, charitable contribution substantiation, records required under IRC Section 274 to support travel, entertainment, gifts, and related expenses, and documentation required under IRC Section 482 transfer pricing regulations.

The Exempt Organization will furnish us with all the information required for preparing the returns. We are not required under professional standards to, nor will we, audit or verify the data you submit to us, although we may ask you to clarify it or furnish us with additional data. Because you have final responsibility for the returns, you should review them carefully before you sign and file them. Any original records will be returned to you at the end of this engagement. You are responsible for storing your tax records in a secure manner.

Our work, in connection with the preparation of your income tax returns and other tax services identified in the Letter, does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance only as is necessary for preparation of the income tax returns.

***Other Tax Filings and Services***

Unless we are specifically engaged to do so, we will not perform any services not specifically listed above in the Summary of Services, including a nexus or other similar study to determine any international, state, or local tax form or return filing requirements that the Exempt Organization may have, or a detailed analysis of federal or state credits for which the Exempt Organization may be eligible.

Where applicable, the Exempt Organization maintains sole responsibility for knowing and satisfying:

- Foreign Bank Account Reporting and Foreign Financial Asset Disclosure requirements,
- Foreign country tax or reporting requirements,
- Transfer Pricing documentation requirements,
- Foreign-owned U.S. disregarded entity reporting requirements,
- State or local pass-through entity (PTE) election requirements,
- State and local sales and use tax requirements,
- State or local requirements for reporting unclaimed property, and/or
- Beneficial ownership information reporting requirements.

Even if information or transactions related to any of the above filings may otherwise appear in our records, **Cherry Bekaert will not assist in fulfilling these requirements unless specifically engaged to do so.**

***Tax Return Matters***

We will use our professional judgment in preparing tax returns and providing other tax services identified in the Letter. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on the tax return. We will follow the position you request on the return so long as it is consistent with tax codes, regulations, and interpretations that have been promulgated, including the tax return preparer standards. If the IRS or other taxing authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. The law provides for penalties to be imposed when taxpayers make a substantial understatement of their tax liability. We assume no liability for any such additional penalties or assessments.

To avoid federal tax penalties regarding tax return positions, taxpayers and tax return preparers must generally apply a level of confidence for undisclosed tax return positions that reaches the “substantial authority” standard. Substantial authority exists if the weight of authority supporting the treatment of an item in the tax return is substantial in relation to the weight of authority supporting a contrary treatment. The “substantial authority” standard is generally interpreted as a level of confidence that a tax position in a return has an approximately 40% chance of being sustained on its merits. We will advise you to disclose any tax return position that we believe does not meet the “substantial authority” standard. In the event that we advise you to disclose a tax return position that, in our professional judgment, will not meet the “substantial authority” standard and you refuse to disclose the position, we reserve the right to stop work and shall not be liable to the Exempt Organization for any damages that occur as a result of ceasing to render services. You will be responsible for any charges incurred through the date we stop work on the Exempt Organization's tax return.

The regulations under IRC Section 6662 require the disclosure of listed and reportable transactions, including “tax shelters.” Failure to disclose the required information may result in severe penalties. If the Exempt Organization has entered into any business arrangements that would require disclosure under Treasury Regulation Section 1.6011 or IRC Section 6662, you are responsible for providing our Firm all information necessary to prepare any applicable tax return disclosures. If you do not provide our Firm with such information, we will not prepare any required disclosure statement(s), nor will we be responsible for any penalties that may be assessed.

### ***Electronic Transmittals***

During the course of our engagement, we may electronically transmit confidential information to each other, within Cherry Bekaert, and to other entities engaged by either party. Electronic transmissions via email, Client Portal, and other means may be subject to unauthorized interception. You agree to the use of email, Client Portal, SafeSend, Smartsheet, and other electronic methods to transmit and receive information, including confidential information between Cherry Bekaert, the Exempt Organization, and other third-party providers utilized by either party in connection with this engagement.

### ***Communication with Tax Authorities***

This engagement does not include responding to government inquiries, notices, or examinations. In the event of a government audit or examination, we highly recommend that you consult with us prior to responding to the taxing authority. Any proposed adjustments by an examining agent are subject to certain rights of appeal. We will be available upon request to represent you in such matters regarding the returns described in the Summary of Services section of the Letter and will render invoices for the professional services and expenses incurred under our customary billing practices in effect at that time.

A taxpayer may authorize the IRS and state taxing authorities to discuss the taxpayer's tax return with the tax professional who signed the return as the “preparer.” With this authorization, the tax return preparer may: (1) provide information that may be missing from your return, (2) call to inquire on the processing of your return or the status of a refund, or (3) respond to notices relating to mathematical errors, offsets, and return preparation. As a business practice, we routinely check the “yes” box in the signature area of the tax return that makes an irrevocable election to grant this authority for that specific tax return. The authorization is valid for one year after the due date for filing the tax return. If you do not wish to grant this authority, please notify us.

### ***Confidentiality***

We are required by professional standards and federal law to keep all information about our engagement confidential, so we will not disclose any information about the Exempt Organization unless we have your approval through written consent or are required/permitted by law. This applies even if the Exempt Organization is no longer a client.

### ***Tax Professional - Client Privilege***

Federal law and state law, where applicable, have extended the attorney-client privilege to some, but not all, communications between a client and the client's tax professional. The privilege applies only to non-criminal



tax matters that are before the IRS or brought by or against the U.S. Government in a federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

Taking advantage of privilege requires specific and deliberate actions on our part, including the creation of separate engagement letters, billing records, and files with restricted access. As a general business practice, we will not incur the significant additional costs to execute these actions to preserve privilege for communications that would otherwise qualify, unless you specifically request us to do so.

If we are asked to disclose any privileged communication, unless we are required or permitted to disclose the communication by law, we will not provide such disclosure until the Exempt Organization has had the opportunity to argue that the communication is privileged. The Exempt Organization agrees to pay any and all reasonable expenses that we incur, including legal fees, that are a result of our attempts to protect any communication as privileged.

The above discussion regarding privilege does not override responsibilities the Exempt Organization has under Internal Revenue Code Section 6104(d) regarding the public disclosure requirements associated with the Exempt Organization's Form 990. In addition, the privilege discussion of the previous paragraphs does not override any public inspection rules associated with your tax returns as provided for under Cumulative Bulletin Notice 88-120, 1988-2 CB 454.

### ***Access to Working Papers and Record Retention***

The working papers and related documentation for this engagement are the property of the Firm and constitute confidential information. We have a responsibility to retain the documentation for a period of time to satisfy legal or regulatory requirements for records retention. Except as discussed in the Letter, any requests for access to our working papers will be discussed with you prior to making them available to requesting parties. Any parties seeking voluntary access to our working papers must agree to sign our standard access letter.

### ***Subpoenas***

In the event we are requested or authorized by you or required by governmental regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement with the Exempt Organization, the Exempt Organization will, so long as we are not a party to the proceeding in which the information is sought, reimburse us at standard billing rates for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such a request.

### ***Investment Advice***

Unless otherwise specifically agreed to, our advice concerning a particular investment shall be limited to advising the Exempt Organization with regard to the tax ramifications of the investment. It shall not include advising the Exempt Organization regarding the economic viability or consequences of the investment or whether or not the Exempt Organization should make the investment. Our advice regarding the tax ramifications of the investment shall be based on the documents and information that you provide us regarding the investment. It is specifically understood and agreed that we will not undertake any independent due diligence investigation regarding the investment and that we may rely on the accuracy of the documents and information that you provide us in rendering our opinion about the tax ramifications of the investment.

### ***Terms and Conditions Supporting Fee***

The Exempt Organization agrees to pay all costs of collection (including reasonable attorneys' fees) that Cherry Bekaert may incur in connection with the collection of unpaid invoices. In the event of nonpayment of any invoice rendered by us, we retain the right to: (a) suspend the performance of our services, (b) change the payment conditions under this Letter, or (c) terminate our services. If we elect to suspend our services, such services will not be resumed until your account is paid. If we elect to terminate our services for nonpayment, the Exempt Organization will be obligated to compensate us for all time expended and reimburse us for all expenses through the date of termination.

***Dispute Resolution Provision***

This Dispute Resolution Provision sets forth the dispute resolution process and procedures applicable to any dispute or claim arising out of or relating to this Letter or the services provided hereunder ("Disputes") and shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise.

**Mediation:** All Disputes shall be first submitted to nonbinding confidential mediation by written notice to the parties and shall be treated as compromise and settlement negotiations under the standards set forth in the Federal Rules of Evidence and all applicable state counterparts, together with any applicable statutes protecting the confidentiality of mediations or settlement discussions. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR"), at the written request of a party, shall designate a mediator.

**Arbitration Procedures:** If a Dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the Dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the "Rules"). The arbitration shall be conducted before a panel of three arbitrators. Both the Exempt Organization and the Firm shall designate one arbitrator in accordance with the "screened" appointment procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the Letter and to abide by the terms of this Dispute Resolution Provision. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the Commonwealth of Virginia (without giving effect to its choice of law principles) in connection with the Dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

**Costs:** Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

***Waiver of Trial by Jury***

In the event the parties are unable to successfully arbitrate any dispute, controversy, or claim, the parties agree to WAIVE TRIAL BY JURY and agree that the court will hear any matter without a jury.

***Independent Contractor***

Each party is an independent contractor with respect to the other and shall not be construed as having a trustee, joint venture, agency, or fiduciary relationship.

***No Third-Party Beneficiaries***

The parties do not intend to benefit any third party by entering into this agreement, and nothing contained in this agreement confers any right or benefit upon any person or entity who or which is not a signatory of this agreement.