

TERMS OF SERVICE AGREEMENT

PLEASE READ THE FOLLOWING TERMS OF SERVICE AGREEMENT CAREFULLY. BY ACCESSING OR USING OUR SITES AND OUR SERVICES, YOU HEREBY AGREE TO BE BOUND BY THE TERMS AND ALL TERMS INCORPORATED HEREIN BY REFERENCE. IT IS THE RESPONSIBILITY OF YOU, THE USER, CUSTOMER, OR PROSPECTIVE CUSTOMER TO READ THE TERMS AND CONDITIONS BEFORE PROCEEDING TO USE THIS SITE. IF YOU DO NOT EXPRESSLY AGREE TO ALL OF THE TERMS AND CONDITIONS, THEN PLEASE DO NOT ACCESS OR USE OUR SITES OR OUR SERVICES. THIS TERMS OF SERVICE AGREEMENT IS EFFECTIVE AS OF 02/01/2005.

ACCEPTANCE OF TERMS

The following Terms of Service Agreement (the "TOS") is a legally binding agreement that shall govern the relationship with our users and others which may interact or interface with NMP Professional Services, Inc., also known as NMP Prof Svcs, located at 2500 SW 107th Ave Ste 8, Miami, Florida 33165 and our subsidiaries and affiliates, in association with the use of the NMP Prof Svcs website, which includes www.costreportcpa.com, (the "Site") and its Services, which shall be defined below.

DESCRIPTION OF WEBSITE SERVICES OFFERED

The Site is which has the following description:

We are a Certified Public Accounting Firm that provide professional services to several industries such as Accounting, Payroll, Cost Reports, Budgets, Taxes and Audits.

Any and all visitors to our site shall be deemed as "users" of the herein contained Services provided for the purpose of this TOS.

The user acknowledges and agrees that the Services provided and made available through our website and applications, which may include some mobile applications and that those applications may be made available on various social media networking sites and numerous other platforms and down-loadable programs, are the sole property of NMP Professional Services, Inc.. At its discretion, NMP Professional Services, Inc. may offer additional website Services and/or products, or update, modify or revise any current content and Services, and this Agreement shall apply to any and all additional Services and/or products and any and all updated, modified or revised Services unless otherwise stipulated. NMP Professional Services, Inc. does hereby reserve the right to cancel and cease offering any of the aforementioned Services and/or products. You, as the end user acknowledge, accept and agree that NMP Professional Services, Inc. shall not be held liable for any such updates, modifications, revisions, suspensions or discontinuance of any of our Services and/or products. Your continued use of the Services provided, after such posting of any updates, changes, and/or modifications shall constitute your acceptance of such updates, changes and/or modifications, and as such, frequent review of this Agreement and any and all applicable terms and policies should be made by you to ensure you are aware of all terms and policies currently in effect. Should you not agree to the updated, revised or modified terms, you must stop using the provided Services forthwith.

Furthermore, the user understands, acknowledges and agrees that the Services offered shall be provided "AS IS" and as such NMP Professional Services, Inc. shall not assume any responsibility or obligation for the timeliness, missed delivery, deletion and/or any failure to store user content, communication or personalization settings.

CAUTIONS FOR GLOBAL USE AND EXPORT AND IMPORT COMPLIANCE

Due to the global nature of the internet, through the use of our network you hereby agree to comply with all local rules relating to online conduct and that which is considered acceptable Content. Uploading, posting and/or transferring of software, technology and other technical data may be subject to the export and import laws of the United States and possibly other countries. Through the use of our network, you thus agree to comply with all applicable export and import laws, statutes and regulations, including, but not limited to, the Export Administration Regulations (http://www.access.gpo.gov/bis/ear/ear_data.html), as well as the sanctions control program of the USA (<http://www.treasury.gov/resource-center/sanctions/Programs/Pages/Programs.aspx>). Furthermore, you state and pledge that you:

- a) are not on the list of prohibited individuals which may be identified on any government export exclusion report (<http://www.bis.doc.gov/complianceand enforcement/liststocheck.htm>) nor a member of any other government which may be part of an export-prohibited country identified in applicable export and import laws and regulations;
- b) agree not to transfer any software, technology or any other technical data through the use of our network Services to any export-prohibited country;
- c) agree not to use our website network Services for any military, nuclear, missile, chemical or biological weaponry end uses that would be a violation of the U.S. export laws; and
- d) agree not to post, transfer nor upload any software, technology or any other technical data which would be in violation of the U.S. or other applicable export and/or import laws.

CONTENT PLACED OR MADE AVAILABLE FOR COMPANY SERVICES

NMP Professional Services, Inc. shall not lay claim to ownership of any content submitted by any visitor or user, nor make such content available for inclusion on our website Services. Therefore, you hereby grant and allow for NMP Professional Services, Inc. the below listed worldwide, royalty-free and non-exclusive licenses, as applicable:

- a) The content submitted or made available for inclusion on the publicly accessible areas of NMP Professional Services, Inc.'s sites, the license provided to permit to use, distribute, reproduce, modify, adapt, publicly perform and/or publicly display said Content on our network Services is for the sole purpose of providing and promoting the specific area to which this content was placed and/or made available for viewing. This license shall be available so long as you are a member of NMP Professional Services, Inc.'s sites, and shall terminate at such time when you elect to discontinue your membership.
- b) Photos, audio, video and/or graphics submitted or made available for inclusion on the publicly accessible areas of NMP Professional Services, Inc.'s sites, the license provided

to permit to use, distribute, reproduce, modify, adapt, publicly perform and/or publicly display said Content on our network Services are for the sole purpose of providing and promoting the specific area in which this content was placed and/or made available for viewing. This license shall be available so long as you are a member of NMP Professional Services, Inc.'s sites and shall terminate at such time when you elect to discontinue your membership.

- c) For any other content submitted or made available for inclusion on the publicly accessible areas of NMP Professional Services, Inc.'s sites, the continuous, binding and completely sub-licensable license which is meant to permit to use, distribute, reproduce, modify, adapt, publish, translate, publicly perform and/or publicly display said content, whether in whole or in part, and the incorporation of any such Content into other works in any arrangement or medium current used or later developed.

Those areas which may be deemed "publicly accessible" areas of NMP Professional Services, Inc.'s sites are those such areas of our network properties which are meant to be available to the general public, and which would include message boards and groups that are openly available to users.

CONTRIBUTIONS TO COMPANY WEBSITE

NMP Professional Services, Inc. provides an area for our users to contribute feedback to our website. When you submit ideas, documents, suggestions and/or proposals ("Contributions") to our site, you acknowledge and agree that:

- a) Your contributions do not contain any type of confidential or proprietary information;
- b) NMP Prof Svcs shall not be liable or under any obligation to ensure or maintain confidentiality, expressed or implied, related to any Contributions;
- c) NMP Prof Svcs shall be entitled to make use of and/or disclose any such Contributions in any such manner as they may see fit;
- d) The contributor's Contributions shall automatically become the sole property of NMP Prof Svcs; and
- e) NMP Prof Svcs is under no obligation to either compensate or provide any form of reimbursement in any manner or nature.

INDEMNITY

All users herein agree to insure and hold NMP Professional Services, Inc., our subsidiaries, affiliates, agents, employees, officers, partners and/or licensors blameless or not liable for any claim or demand, which may include, but is not limited to, reasonable attorney fees made by any third party which may arise from any content a user of our site may submit, post, modify, transmit or otherwise make available through our Services, the use of NMP Prof Svcs Services or your connection with these Services, your violations of the Terms of Service.

COMMERCIAL REUSE OF SERVICES

The user herein agrees not to replicate, duplicate, copy, trade, sell, resell nor exploit for any commercial reason any part, use of, or access to NMP Prof Svcs's sites.

MODIFICATIONS

NMP Professional Services, Inc. shall reserve the right at any time it may deem fit, to modify, alter and or discontinue, whether temporarily or permanently, our service, or any part thereof, with or without prior notice. In addition, we shall not be held liable to you or to any third party for any such alteration, modification, suspension and/or discontinuance of our Services, or any part thereof.

ADVERTISERS

Any correspondence or business dealings with, or the participation in any promotions of, advertisers located on or through our Services, which may include the payment and/or delivery of such related goods and/or Services, and any such other term, condition, warranty and/or representation associated with such dealings, are and shall be solely between you and any such advertiser. Moreover, you herein agree that NMP Professional Services, Inc. shall not be held responsible or liable for any loss or damage of any nature or manner incurred as a direct result of any such dealings or as a result of the presence of such advertisers on our website.

LINKS

Either NMP Professional Services, Inc. or any third parties may provide links to other websites and/or resources. Thus, you acknowledge and agree that we are not responsible for the availability of any such external sites or resources, and as such, we do not endorse nor are we responsible or liable for any content, products, advertising or any other materials, on or available from such third party sites or resources. Furthermore, you acknowledge and agree that NMP Professional Services, Inc. shall not be responsible or liable, directly or indirectly, for any such damage or loss which may be a result of, caused or allegedly to be caused by or in connection with the use of or the reliance on any such content, goods or Services made available on or through any such site or resource.

PROPRIETARY RIGHTS

You do hereby acknowledge and agree that NMP Professional Services, Inc.'s Services and any essential software that may be used in connection with our Services ("Software") shall contain proprietary and confidential material that is protected by applicable intellectual property rights and other laws. Furthermore, you herein acknowledge and agree that any Content which may be contained in any advertisements or information presented by and through our Services or by advertisers is protected by copyrights, trademarks, patents or other proprietary rights and laws. Therefore, except for that which is expressly permitted by applicable law or as authorized by NMP Professional Services, Inc. or such applicable licensor, you agree not to alter, modify, lease, rent, loan, sell, distribute, transmit, broadcast, publicly perform and/or created any plagiaristic works

which are based on NMP Professional Services, Inc. Services (e.g. Content or Software), in whole or part.

NMP Professional Services, Inc. herein has granted you personal, non-transferable and non-exclusive rights and/or license to make use of the object code or our Software on a single computer, as long as you do not, and shall not, allow any third party to duplicate, alter, modify, create or plagiarize work from, reverse engineer, reverse assemble or otherwise make an attempt to locate or discern any source code, sell, assign, sublicense, grant a security interest in and/or otherwise transfer any such right in the Software. Furthermore, you do herein agree not to alter or change the Software in any manner, nature or form, and as such, not to use any modified versions of the Software, including and without limitation, for the purpose of obtaining unauthorized access to our Services. Lastly, you also agree not to access or attempt to access our Services through any means other than through the interface which is provided by NMP Professional Services, Inc. for use in accessing our Services.

WARRANTY DISCLAIMERS

YOU HEREIN EXPRESSLY ACKNOWLEDGE AND AGREE THAT:

- a)** THE USE OF NMP PROFESSIONAL SERVICES, INC. SERVICES AND SOFTWARE ARE AT THE SOLE RISK BY YOU. OUR SERVICES AND SOFTWARE SHALL BE PROVIDED ON AN "AS IS" AND/OR "AS AVAILABLE" BASIS. NMP PROFESSIONAL SERVICES, INC. AND OUR SUBSIDIARIES, AFFILIATES, OFFICERS, EMPLOYEES, AGENTS, PARTNERS AND LICENSORS EXPRESSLY DISCLAIM ANY AND ALL WARRANTIES OF ANY KIND WHETHER EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OF TITLE, MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT.
- b)** NMP PROFESSIONAL SERVICES, INC. AND OUR SUBSIDIARIES, OFFICERS, EMPLOYEES, AGENTS, PARTNERS AND LICENSORS MAKE NO SUCH WARRANTIES THAT (i) NMP PROFESSIONAL SERVICES, INC. SERVICES OR SOFTWARE WILL MEET YOUR REQUIREMENTS; (ii) NMP PROFESSIONAL SERVICES, INC. SERVICES OR SOFTWARE SHALL BE UNINTERRUPTED, TIMELY, SECURE OR ERROR-FREE; (iii) THAT SUCH RESULTS WHICH MAY BE OBTAINED FROM THE USE OF THE NMP PROFESSIONAL SERVICES, INC. SERVICES OR SOFTWARE WILL BE ACCURATE OR RELIABLE; (iv) QUALITY OF ANY PRODUCTS, SERVICES, ANY INFORMATION OR OTHER MATERIAL WHICH MAY BE PURCHASED OR OBTAINED BY YOU THROUGH OUR SERVICES OR SOFTWARE WILL MEET YOUR EXPECTATIONS; AND (v) THAT ANY SUCH ERRORS CONTAINED IN THE SOFTWARE SHALL BE CORRECTED.
- c)** ANY INFORMATION OR MATERIAL DOWNLOADED OR OTHERWISE OBTAINED BY WAY OF NMP PROFESSIONAL SERVICES, INC. SERVICES OR SOFTWARE SHALL BE ACCESSED BY YOUR SOLE DISCRETION AND SOLE RISK, AND AS SUCH YOU SHALL BE SOLELY RESPONSIBLE FOR AND HEREBY WAIVE ANY AND ALL CLAIMS AND CAUSES OF ACTION WITH RESPECT TO ANY DAMAGE TO YOUR COMPUTER AND/OR INTERNET ACCESS, DOWNLOADING AND/OR DISPLAYING, OR FOR ANY LOSS OF DATA THAT COULD RESULT FROM THE DOWNLOAD OF ANY SUCH INFORMATION OR MATERIAL.

- d) NO ADVICE AND/OR INFORMATION, DESPITE WHETHER WRITTEN OR ORAL, THAT MAY BE OBTAINED BY YOU FROM NMP PROFESSIONAL SERVICES, INC. OR BY WAY OF OR FROM OUR SERVICES OR SOFTWARE SHALL CREATE ANY WARRANTY NOT EXPRESSLY STATED IN THE TOS.
- e) A SMALL PERCENTAGE OF SOME USERS MAY EXPERIENCE SOME DEGREE OF EPILEPTIC SEIZURE WHEN EXPOSED TO CERTAIN LIGHT PATTERNS OR BACKGROUNDS THAT MAY BE CONTAINED ON A COMPUTER SCREEN OR WHILE USING OUR SERVICES. CERTAIN CONDITIONS MAY INDUCE A PREVIOUSLY UNKNOWN CONDITION OR UNDETECTED EPILEPTIC SYMPTOM IN USERS WHO HAVE SHOWN NO HISTORY OF ANY PRIOR SEIZURE OR EPILEPSY. SHOULD YOU, ANYONE YOU KNOW OR ANYONE IN YOUR FAMILY HAVE AN EPILEPTIC CONDITION, PLEASE CONSULT A PHYSICIAN IF YOU EXPERIENCE ANY OF THE FOLLOWING SYMPTOMS WHILE USING OUR SERVICES: DIZZINESS, ALTERED VISION, EYE OR MUSCLE TWITCHES, LOSS OF AWARENESS, DISORIENTATION, ANY INVOLUNTARY MOVEMENT, OR CONVULSIONS.

LIMITATION OF LIABILITY

YOU EXPLICITLY ACKNOWLEDGE, UNDERSTAND AND AGREE THAT NMP PROFESSIONAL SERVICES, INC. AND OUR SUBSIDIARIES, AFFILIATES, OFFICERS, EMPLOYEES, AGENTS, PARTNERS AND LICENSORS SHALL NOT BE LIABLE TO YOU FOR ANY PUNITIVE, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL OR EXEMPLARY DAMAGES, INCLUDING, BUT NOT LIMITED TO, DAMAGES WHICH MAY BE RELATED TO THE LOSS OF ANY PROFITS, GOODWILL, USE, DATA AND/OR OTHER INTANGIBLE LOSSES, EVEN THOUGH WE MAY HAVE BEEN ADVISED OF SUCH POSSIBILITY THAT SAID DAMAGES MAY OCCUR, AND RESULT FROM:

- a) THE USE OR INABILITY TO USE OUR SERVICE;
- b) THE COST OF PROCURING SUBSTITUTE GOODS AND SERVICES;
- c) UNAUTHORIZED ACCESS TO OR THE ALTERATION OF YOUR TRANSMISSIONS AND/OR DATA;
- d) STATEMENTS OR CONDUCT OF ANY SUCH THIRD PARTY ON OUR SERVICE;
- e) AND ANY OTHER MATTER WHICH MAY BE RELATED TO OUR SERVICE.

RELEASE

In the event you have a dispute, you agree to release NMP Professional Services, Inc. (and its officers, directors, employees, agents, parent subsidiaries, affiliates, co-branders, partners and any other third parties) from claims, demands and damages (actual and consequential) of every kind and nature, known and unknown, suspected or unsuspected, disclosed and undisclosed, arising out of or in any way connected to such dispute.

SPECIAL ADMONITION RELATED TO FINANCIAL MATTERS

Should you intend to create or to join any service, receive or request any such news, messages, alerts or other information from our Services concerning companies, stock quotes, investments or securities, please review the above Sections Warranty Disclaimers and Limitations of Liability again. In addition, for this particular type of information, the phrase "Let the investor beware" is appropriate. NMP Professional Services, Inc.'s content is provided primarily for informational purposes, and no content that shall be provided or included in our Services is intended for trading or investing purposes. NMP Professional Services, Inc. and our licensors shall not be responsible or liable for the accuracy, usefulness or availability of any information transmitted and/or made available by way of our Services, and shall not be responsible or liable for any trading and/or investment decisions based on any such information.

EXCLUSION AND LIMITATIONS

THERE ARE SOME JURISDICTIONS WHICH DO NOT ALLOW THE EXCLUSION OF CERTAIN WARRANTIES OR THE LIMITATION OF EXCLUSION OF LIABILITY FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES. THEREFORE, SOME OF THE ABOVE LIMITATIONS OF SECTIONS WARRANTY DISCLAIMERS AND LIMITATION OF LIABILITY MAY NOT APPLY TO YOU.

THIRD PARTY BENEFICIARIES

You herein acknowledge, understand and agree, unless otherwise expressly provided in this TOS, that there shall be no third-party beneficiaries to this agreement.

NOTICE

NMP Professional Services, Inc. may furnish you with notices, including those with regards to any changes to the TOS, including but not limited to email, regular mail, MMS or SMS, text messaging, postings on our website Services, or other reasonable means currently known or any which may be herein after developed. Any such notices may not be received if you violate any aspects of the TOS by accessing our Services in an unauthorized manner. Your acceptance of this TOS constitutes your agreement that you are deemed to have received any and all notices that would have been delivered had you accessed our Services in an authorized manner.

TRADEMARK INFORMATION

You herein acknowledge, understand and agree that all of the NMP Professional Services, Inc. trademarks, copyright, trade name, service marks, and other NMP Professional Services, Inc. logos and any brand features, and/or product and service names are trademarks and as such, are and shall remain the property of NMP Professional Services, Inc.. You herein agree not to display and/or use in any manner the NMP Professional Services, Inc. logo or marks without obtaining NMP Professional Services, Inc.'s prior written consent.

COPYRIGHT OR INTELLECTUAL PROPERTY INFRINGEMENT CLAIMS NOTICE & PROCEDURES

NMP Professional Services, Inc. will always respect the intellectual property of others, and we ask that all of our users do the same. With regards to appropriate circumstances and at its sole discretion, NMP Professional Services, Inc. may disable and/or terminate the accounts of any user who violates our TOS and/or infringes the rights of others. If you feel that your work has been duplicated in such a way that would constitute copyright infringement, or if you believe your intellectual property rights have been otherwise violated, you should provide to us the following information:

- a) The electronic or the physical signature of the individual that is authorized on behalf of the owner of the copyright or other intellectual property interest;
- b) A description of the copyrighted work or other intellectual property that you believe has been infringed upon;
- c) A description of the location of the site which you allege has been infringing upon your work;
- d) Your physical address, telephone number, and email address;
- e) A statement, in which you state that the alleged and disputed use of your work is not authorized by the copyright owner, its agents or the law;
- f) And finally, a statement, made under penalty of perjury, that the aforementioned information in your notice is truthful and accurate, and that you are the copyright or intellectual property owner, representative or agent authorized to act on the copyright or intellectual property owner's behalf.

The NMP Professional Services, Inc. Agent for notice of claims of copyright or other intellectual property infringement can be contacted as follows:

Mailing Address:

NMP Professional Services, Inc.
Attn: Rogelio Cruz, CPA
2500 SW 107th Ave Suite 8
Miami, Florida 33165

Telephone: 786-372-1155

Fax: 786-558-8461

Email: cruz@costreportcpa.com

CLOSED CAPTIONING

BE IT KNOWN, that NMP Professional Services, Inc. complies with all applicable Federal Communications Commission rules and regulations regarding the closed captioning of video content. For more information, please visit our website at www.costreportcpa.com.

GENERAL INFORMATION

ENTIRE AGREEMENT

This TOS constitutes the entire agreement between you and NMP Professional Services, Inc. and shall govern the use of our Services, superseding any prior version of this TOS between you and us with respect to NMP Professional Services, Inc. Services. You may also be subject to additional terms and conditions that may apply when you use or purchase certain other NMP Professional Services, Inc. Services, affiliate Services, third-party content or third-party software.

CHOICE OF LAW AND FORUM

It is at the mutual agreement of both you and NMP Professional Services, Inc. with regard to the TOS that the relationship between the parties shall be governed by the laws of the state of Florida without regard to its conflict of law provisions and that any and all claims, causes of action and/or disputes, arising out of or relating to the TOS, or the relationship between you and NMP Professional Services, Inc., shall be filed within the courts having jurisdiction within the County of Miami-Dade, Florida or the U.S. District Court located in said state. You and NMP Professional Services, Inc. agree to submit to the jurisdiction of the courts as previously mentioned, and agree to waive any and all objections to the exercise of jurisdiction over the parties by such courts and to venue in such courts.

WAIVER AND SEVERABILITY OF TERMS

At any time, should NMP Professional Services, Inc. fail to exercise or enforce any right or provision of the TOS, such failure shall not constitute a waiver of such right or provision. If any provision of this TOS is found by a court of competent jurisdiction to be invalid, the parties nevertheless agree that the court should endeavor to give effect to the parties' intentions as reflected in the provision, and the other provisions of the TOS remain in full force and effect.

STATUTE OF LIMITATIONS

You acknowledge, understand and agree that regardless of any statute or law to the contrary, any claim or action arising out of or related to the use of our Services or the TOS must be filed within ONE year(s) after said claim or cause of action arose or shall be forever barred.

VIOLATIONS

Please report any and all violations of this TOS to NMP Professional Services, Inc. as follows:

Mailing Address:

NMP Professional Services, Inc.
2500 SW 107th Ave Ste 8
Miami, Florida 33165



Telephone: 786-372-1155

Fax: 786-558-8461

Email: cruz@costreportcpa.com