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May 15, 2024

Ms. Lesa Mellis, Treasurer  
The Horse Park at Woodside  
3674 Sand Hill Road  
Woodside, CA 94062

You have requested that we audit the financial statements of The Horse Park at Woodside (the "Organization"), which comprise the balance sheet as of March 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosure to the financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

### **Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS. As part of an audit in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. However, we will communicate to you and the Board of Governors in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

BPM LLP ("BPM") may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may transmit confidential information that you provided us to these third-party service providers in order to facilitate delivering our services to you. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures. From time to time, and depending on the circumstances, third-party service providers located in other countries may participate in the services we provide to the Organization. In some cases, we may transfer information to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction and may provide less or different protection than those of the Organization's home country, we require that all third-party service providers observe our policies concerning any confidential client information that we provide to them. By accepting the terms and conditions of our engagement, you consent to the disclosure of your confidential information to third-party service providers, if such disclosure is necessary to deliver professional services to you or provide support services to our firm.

BPM shall have the right to assign its rights to perform a portion of the services described above to any employees of our subsidiaries located outside the United States, affiliates, agents, or contractors (collectively, a "Permitted Assignee") without the Organization's prior consent. We may use them to assist us where necessary to help provide professional services to you or support the needs of our firm. This may include provision of your confidential information to them. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures. From time to time, and depending on the circumstances, Permitted Assignees located in other countries may participate in the services we provide to the Organization. In some cases, we may transfer information to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction and may provide less or different protection than those of the Organization's home country, we require that all Permitted Assignees observe our policies concerning any confidential client information that we provide to them. By accepting the terms and conditions of our engagement, you consent to the disclosure of your confidential information to Permitted Assignees, if such disclosure is necessary to deliver professional services to you or provide support services to our firm.

### **Management Responsibilities**

Our audit will be conducted on the basis that management and the Board of Governors acknowledge and understand that they have responsibility for the following:

- a. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
  - ii. Identification of all related parties and all related-party relationships and transactions;
  - iii. Additional information that we may request from management or others for the purpose of the audit; and
  - iv. Unrestricted access to persons within the Organization and others from whom we determine it necessary to obtain audit evidence.
- d. For including the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us;
- e. For identifying and ensuring that the Organization complies with the laws and regulations applicable to its activities;

- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the Organization involving management, employees with significant role in the system of internal control, and others where fraud could have a material effect on the financials (including any communications received from employees, former employees, regulators, or others); and
- j. For the accuracy and completeness of all information provided.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

### **Other Services/Nonattest Services**

With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the Organization. However, we may provide advice and recommendations to assist management in performing its responsibilities, but management must make all decisions with regard to those matters. We will perform the following nonattest services:

- Assisting you in the preparation of the financial statements as part of the audit and preparing income tax returns.

The Organization's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

### **Reporting**

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to management of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement.

If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

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## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare confirmations, locate documents selected by us for testing, provide copies as requested and prepare schedules as outlined in a separate list of client prepared documents for the dates requested. We may request certain schedules within three business days prior to the agreed upon start of fieldwork to ensure that such schedules have been completed. Should there be a need to reschedule the start of fieldwork due to an inadequate amount of schedules being complete, we will assess an additional charge equal to the greater of 15% of the engagement fee or \$5,000 for the rescheduling of the job. This fee will also be assessed if we need to postpone fieldwork due to schedules being incomplete.

We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it will substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We estimate that our fees for the audit will be \$33,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, our fees will be adjusted accordingly. Our audit engagement ends upon delivery to you of our audit report.

Our invoices for these fees will be rendered at the beginning of each month in an amount equal to the expected fees for that month and are payable on presentation. See Exhibit A for additional discussion of fees and terms related to unpaid invoices.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, or portals, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Jamie Emerson-Heery is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign the audit report.

BPM is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

See Exhibit A for discussion of Records Retention and Dispute Resolution.

To the fullest extent of the law, BPM's liability for all claims, damages and costs of the Organization arising from this engagement, including any negligent acts, errors, or omissions, is limited to the total amount of fees paid by the Organization to BPM under this agreement.

Notwithstanding anything to the contrary in this agreement, BPM shall not be liable for any lost profits, indirect, special, incidental, punitive, consequential, or similar damages, to the extent such damages may be lawfully limited or excluded, of any nature even if we have been advised by you of the possibility of such damages.

You, the Organization, agree to hold BPM harmless from any and all claims of the Organization which arise from any misrepresentations to us, including false or incomplete representations, or the withholding or concealment of information from us by management/employees of the Organization. You, the Organization, also agree to indemnify us for any claims made against us by third parties, which arise from any of these actions or omissions by management/employees of the Organization. The provisions of this paragraph shall apply regardless of the nature of the claim.

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The audit documentation for this engagement is the property of BPM and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain regulatory agencies, or to peer reviewers, pursuant to authority given to them by law or regulation. If requested, access to such audit documentation will be provided under the supervision of BPM personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulatory agency. The regulatory agency may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

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

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

The financial statement audit will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Professional standards require that we perform certain additional reviews and other procedures whenever our reports are included, or we are named as, accountants, auditors or "experts" in a document used in a public or private offering of equity or debt securities. Accordingly, you agree that you will not include our reports, or otherwise make reference to us, in any public or private securities offering without first obtaining our consent. Any request to consent is a matter for which separate arrangements will be necessary.

The Organization agrees that it will not, directly or indirectly, agree to assign or transfer any claim against BPM arising out of this engagement to anyone.

This engagement letter agreement, including the Terms and Conditions in Exhibit A and any other attachments, encompass the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this agreement must be made in writing and signed by both parties. This agreement has been entered into solely between you and BPM, and no third-party beneficiaries are created hereby.

BPM may elect to use the Organization's name in proposals or client lists that we distribute to potential clients for marketing purposes. Unless you request otherwise, this communication confirms our understanding regarding such use. In addition, your email address will be added to relevant marketing mailing lists to receive emails regarding free resources, events, and trends in your industry. If you would like to be removed from our email lists, you will have the opportunity to unsubscribe at any time.

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We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

BPM LLP

BPM LLP

**Acknowledgement:**

The services and terms set forth in this engagement letter and attached Exhibit A are acknowledged and agreed to by The Horse Park at Woodside.

DocuSigned by:  
  
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May 16, 2024

Ms. Lesa Mellis, Treasurer

Date

## **TERMS AND CONDITIONS**

### **Fees and Payment Schedule**

Our billings are due and payable upon receipt and will be considered past due after 30 days, and we will assess a finance charge on any balances that are more than 45 days past due at the rate of 12% per annum (1% per month). If the Organization fails to meet any payment obligation under this engagement letter, BPM may immediately suspend performance of the services to be performed or terminate this engagement letter. If we elect to suspend performance due to nonpayment, the services will not be resumed until your account is paid as agreed, including any retainer that we may require to continue the services under this arrangement. Alternatively, if we elect to terminate the engagement due to nonpayment, you will be obligated to compensate us for all time and expenses incurred through the date of such termination. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental or other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our services. We do not release incomplete deliverables.

### **Records Retention and Ownership**

We will return any original records and documents you provide to us on or before the conclusion of the engagement. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. Professional standards preclude us from being the sole repository of your original data, records, or information.

Workpapers and other documents created by us are our property and will remain in our control. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements. Our firm destroys workpaper files after a period of 7 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

### **Confidentiality**

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information ("PII"), i.e., information that can be used to distinguish or trace an individual's identity such as address, birthdate, and social security information. We treat all client information, including PII, as confidential and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You agree to only provide us with information, including PII, that is necessary for us to provide services to you in accordance with this engagement letter agreement.

### **Dispute Resolution**

If any dispute arises among the parties hereto, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") before resorting to litigation or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in California. Disputes are governed by California law and any mediation, arbitration or litigation will be held in California.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

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The Organization and BPM both agree that any dispute solely over fees charged by BPM to the Organization will be submitted for resolution by arbitration to Judicial Arbitration and Mediation Service (“JAMS”) in accordance with the Code of Civil Procedure §1280 to §1294. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by BPM, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

### **Timing of Disputes**

You agree that any claim arising out of this Agreement shall be commenced within one year from the date our services conclude under this engagement agreement, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against BPM.

### **Limitations on Oral and Email Communications**

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

### **Electronic Signatures and Counterparts**

Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, “electronic signature” includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

### **Hiring of Personnel**

The Organization acknowledges that the value of the services provided by BPM results from the experience and knowledge of its employees and/or agents. The Organization agrees not to knowingly solicit, recruit, contract or otherwise engage the services of BPM’s employees engaged in providing services under this engagement, in any capacity, either during the term of this agreement or for a period of two (2) years following the termination of this agreement. Nothing in this paragraph shall prevent employment resulting from such personnel’s response to general solicitations or advertisements.

### **Brokerage or Investment Advisory Statements**

If you provide us with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in this engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the Organization or individuals entering into transactions or investment activities on your behalf.

### **Potential Impact of COVID-19 on Services**

We and you acknowledge that governmental authorities may restrict travel and/or the movement of citizens due to the COVID-19 pandemic. In addition, we and you may restrict personnel from travel and onsite work, whether at a client facility or our facility. Accordingly, to the extent that the services described in the Agreement requires or relies on personnel to travel and/or perform work onsite, we and you acknowledge and agree that the performance of such work may be delayed, significantly or indefinitely, or may require modification. We and you agree to provide the other with prompt written notice in the event any of the services described herein must be rescheduled, suspended, or modified. We and you also both acknowledge and agree that any delays or modifications may increase the cost of the services. We will obtain your prior written approval for any increase in the cost of our services that may result from the impact of COVID-19 on our services.

### **Force Majeure**

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you and the Organization of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this engagement letter agreement.

### **Electronic Data Communication and Storage**

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, BPM employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement. In addition, it is your responsibility to protect your login, password, or other authentication credentials.

### **Client Portals**

We will utilize Suralink, a collaborative, virtual workspace in a protected, online environment. Suralink permits real-time collaboration across geographic boundaries and time zones and allows BPM and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use Suralink, you may be required by the provider of Suralink to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of Suralink and agree to indemnify and hold us harmless with respect to any and all claims arising from your misuse of Suralink. In addition, it is your responsibility to protect your login, password, or other authentication credentials.

BPM is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by BPM.

If you decide to transmit your confidential information to us in a manner other than with the Suralink portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

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### **Corporate Transparency Act/Beneficial Ownership Reporting**

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

### **Severability**

If any portion of this engagement letter agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this agreement.

### **Survivability**

The following terms of the engagement letter and the Terms and Conditions of this Exhibit A shall survive termination of the agreement: limitations of liability, limitations of damages, indemnification, and timing of disputes.