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Navigating Your Future Success

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FEE AGREEMENT

We desire to provide our clients legal services of excellent quality and to have our clients recognize that we are doing so.

We believe it is essential to enter into an understanding of the duties, responsibilities, and expectations of the parties, specifically, but not limited to the fee arrangement, which is fair both to our clients and to this firm. Misunderstandings result in a deterioration of the attorney-client relationship and adversely affect our ability to provide proper service to all of our clients. Accordingly, we are providing the following explanation of our duties, responsibilities, and expectations, including our customary fee arrangements. We welcome any question or comment regarding the following so that we can discuss and resolve them prior to any misunderstanding.

By proceeding to request any action to be taken by this firm after having been referred to this Fee Agreement, you are accepting all of the terms and conditions set forth herein. No further writing or acknowledgment will be required.

1. SERVICES

1.1. General statement. This firm is a Colorado limited liability company, with an attorney licensed in Colorado and Louisiana. We undertake to use our best efforts to provide services to our clients, using outside personnel when necessary to assure excellent quality of service. Our general fee arrangements apply to all services provided to any client and to others at a client's request until our relationship is terminated. All work product will be owned by this firm.

1.2. Additional Counsel. As a small firm, we reserve the right to make arrangements for one or more other attorneys to assist us in our work. We shall, from time to time, make such arrangements with one or more attorneys, depending on the nature of the work to be performed, whom we believe to be competent. We shall be responsible for the payments for the work of these attorneys, and we shall bill for the work of these attorneys at the rates generally set out herein.

1.3. Inventory Counsel. As required by our professional rules, we reserve the right to make arrangements for an attorney who may or may not be generally affiliated with this firm to review all of our files in the event of our disability or death in order that our clients do not suffer from our inability to proceed.

a. We shall, from time to time, make such arrangements with one or more attorneys, depending on the nature of the work to be performed, whom we believe to be competent.

b. The client will not be obligated in any way for the fees of this other attorney unless and until the client has agreed to a new arrangement with inventory counsel, except for a nominal fee for the review and advice from one attorney.

c. In any event, the arrangements with inventory counsel are limited to a review of our pending files sufficient to determine the status thereof and advising the client of the facts surrounding our disability or death, of the steps necessary to proceed with the matter, and of the estimated cost for the completion of the work.

d. Such review by the inventory counsel will not be a breach of our duty of confidentiality with our client. Should, in the course of the review, inventory counsel discover a conflict of interest with a particular client, he/she is, of course, obligated under the Professional Rules immediately to put the matter aside and to look no further in the files. He/She shall then refer that file to another attorney for review.

2. ATTORNEY-CLIENT RELATIONSHIP

2.1. Commencement of Relationship. Unless and until we have reached a mutual agreement as to the services to be performed and the fees to be paid, the potential client has no responsibility to pay any fees and we have no responsibility to the potential client. Usually, the agreement will be in the form of a confirming email from us referencing this agreement and setting forth our obligations to perform services for the potential client. Acknowledgment of the fee agreement will be presumed by the payment of any requested fee advance or by further communication from the client without raising any objections to the terms set out herein. As provided in ¶ 5.4.d if the Advance is not received within a reasonable time, we shall presume that the potential client has decided not to retain us to perform any services.

2.2. Initial Interview. Whether the initial interview is conducted in person or by telephone or by e-mail, there will be no fee charged unless and until the fee agreement is settled between the potential client and the firm. By the same token, we have no responsibility to the potential client to perform any services unless and until the fee agreement is settled as set out in § 2.1.

2.3. E-Mail or Voice-Mail or Other Inquiries. Inquiries sent by e-mail or telephone do not, by themselves, create an attorney-client relationship. Although we shall make every effort to respond to such inquiries in a reasonable time, messages can be lost and the demands of current clients may delay responses. We assume no responsibility for the timeliness and correctness of any response. In particular, "off-the-cuff' responses to general questions in advance of the commencement of an attorney client relationship are given without research into either the facts or law of the specific matter; and it is not expected that the potential client will be relying on the response. In short, such "off-the-cuff" responses are not given as legal advice and cannot be relied upon as legal advice. An attorney-client relationship (and the mutual obligations imposed therein) can only be established as set out in § 2.1.

2.4. Right to Terminate / Withdraw. The client has the right to terminate our representation at any time. We have the same right, subject to an obligation to give the client reasonable notice to arrange alternative representation.

3. MUTUAL RESPONSIBILITIES

3.1. Our Responsibilities. In most cases, we shall perform all work on the client's behalf. Should we find it necessary to obtain assistance, we shall supervise the conduct of the work. We shall endeavor to keep the client informed, as prompted by the circumstances, concerning the nature of each project and the principal attorney(s) assigned. We shall make reasonably available to the client any written materials sent to or received by us in connection with the client's matters. We shall endeavor to keep the client apprised of delays not within our

control. One should feel free to initiate discussion with us of any aspect of our bills or the work we are performing. We shall try to do what is proper and fair and to base our relationship with each client on mutual trust and respect.

3.2. Client Responsibilities. Should the work require the client's review of prepared documents or recommendations and the issuance of subsequent instructions, then the client must review and respond with instructions within a reasonable time. Failure to respond within thirty (30) days of the initial communication may result in additional charges for changes, corrections, and final conclusion of the matter. In all cases we rely on the client to provide us with accurate information. Should the client fail to provide accurate information or should the client fail to keep us informed of material changes in circumstances, we cannot be responsible for the consequences, and the client should expect additional fees to be charged.

3.3. Tax Return Preparation.

a. Should a client retain us to prepare tax returns, we shall prepare federal and state income tax returns for the particular year from information which is furnished to us. We shall not audit or otherwise verify the data submitted, although it may be necessary to ask for clarification of some of the information.

b. It is the client's responsibility to provide all the information required for the preparation of complete and accurate returns. The client should retain all original documents, including cancelled checks, receipts, and other evidence of the data that form the basis of income and deductions, providing us only with copies as necessary. The originals may be necessary for the client to prove the accuracy and completeness of the returns to a taxing authority. The client has the final responsibility for the income tax returns; and, therefore, the client should review them carefully before signing them or authorizing us to file the returns electronically.

c. Although we may render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns, our responsibility does not include any procedures designed to discover defalcations and/or irregularities, should any exist.

d. We shall retain electronic copies of the documents that are provided to us and copies of the tax returns, making reasonable efforts to preserve the same in the event of fire or other disaster; however, our files are maintained for convenience only, and nothing overrides the client's primary responsibility for maintaining its own records. The files that we keep are retained for a term as set out in § 13.3.

4. OPINION LETTERS

4.1. General Opinion Letters. Any statement communicated to a client or potential client regarding a particular result or consequence for a given circumstance must be considered as preliminary only and may not be relied upon in any planning either to pursue or to refrain from pursuing any particular course of action unless the communication is clearly designated as a formal opinion. Only a formal opinion letter that reviews all of the pertinent facts and law and addresses all of the material issues can be relied upon in any planning either to pursue or to refrain from pursuing any particular course of action.

4.2. Tax Opinion Letters. Any statement related to taxes contained in any communication must be considered as preliminary only and may not be relied upon in any tax planning unless it is clearly designated as a formal opinion. Only a formal opinion letter that reviews ALL facts and discloses ALL potential issues can be treated as "formal" tax advice on

which the client may rely for purposes of avoiding certain tax penalties. Should one desire a formal opinion on a particular tax matter for the purpose of avoiding the imposition of any penalties, our firm must be engaged for that specific purpose; and we shall at that time discuss further the Treasury requirements that must be met and whether it is possible to meet those requirements in the circumstances, as well as the anticipated time and fees involved.

5. FEES and COSTS

Factors that determine the total price are outlined below. Because some of these factors are beyond the control of this firm, the total price of the services to be performed cannot reasonably be known at the time the firm begins the representation. The total price of the services may vary and may be influenced by decisions you as the client make during the representation.

5.1. Fees. Under the Rules of Professional Conduct, all attorney's fees must be reasonable. Factors to be considered in determining the reasonableness include the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite, the fee customarily charged in the locale for similar services, the amount of time involved and the results obtained, the time limitations imposed, the nature and length of the professional relationship, and the experience, reputation, and ability of the attorney performing the service.

a. Because the amount of time required varies substantially from case to case depending on the complexity of the issues and because the amount of time required is a function of forces beyond the control of the attorney, we generally consider it a good business practice to avoid a fixed fee arrangement other than those set out in the *Standard Fees.* Those standard fees are limited to the specific tasks set out in the description and are subject to the terms of the client's responsibilities set out in § 3.2.

b. For other matters, we can, upon request, provide the client with a rough estimate of fees and costs based upon historical information concerning fees and costs in similar matters, although any estimate given in advance will not constitute an agreement for a fixed fee arrangement, unless expressly agreed by us in writing. Should we agree on a fixed fee for any matter, such agreement will be subject to the terms of the client's responsibilities set out in § 3.2.

c. Our billing rates and fee structure are subject to revision from time to time without notice. All fees for our services will be based on billing rates and the fee structure in effect at the time the services are provided. Termination of our services will not affect the client's obligation to pay for all services previously rendered.

d. No part of our fees are contingent, and all fees and costs are due strictly as provided herein.

e. For an outline of current fees and hourly rates, see: *Standard Fees*.

5.2. Periodic Retainer. An agreement for a Periodic Retainer, in the absence of any writing to the contrary, includes all legal fees for ordinary consulting services rendered during the term of the retainer. In the absence of a specific writing, it does not include legal fees for extraordinary services such as court appearances, travel, or other services outside the scope of the Periodic Retainer. Such retainer will be deemed earned upon the commencement of the period for which it is paid, subject to a refund of any portion of the fees deemed unreasonable should the services be terminated prior to the expiration of the term. For example:

a. A Periodic Retainer for "on-going estate planning" would include all consulting relating to changes in the law and new developments in the area of estate planning since the establishment of the client's estate plan. It would not include probate or services as a fiduciary.

b. A Periodic Retainer for "business organization and operation" would include all consulting for the normal day- to-day operation of the business, including initial inquiries relating to an acquisition or merger; however, it would not include consulting relating to the actual negotiation or consummation of a sale or re-purchase of shares or of a merger or acquisition. It would include general consulting relating to the actions of the board of directors, but it would not include representation relating to a shareholder's derivative action.

c. A Periodic Retainer for services as a director would include attendance at one board meeting per quarter. It would not include services for the preparation and dissemination of minutes or for attendance at committee meetings.

d. A Periodic Retainer for services as a fiduciary would include review of the accounts not less often than quarterly, arranging for distributions to a beneficiary as appropriate, and providing reports to the beneficiary not less often than annually. It would not include involvement in disputes involving a beneficiary, review of extraordinary requests of a beneficiary, or investment advising.

e. Actual out-of-pocket expenses and costs of accounting, bookkeeping, and tax return preparation relating to the Periodic Retainer will be the responsibility of the client and are not included in the retainer.

5.3. Testifying. Should any member or employee of this firm be required to testify in any matter relating to a client, whether called by the client or by any other person, the client must compensate this firm at our then regular hourly billing rate plus travel time and out-of-pocket expenses. Our time will include all time for preparation for and attendance at the deposition or hearing/trial. Expenses will include transportation from our closest office to the location of the deposition or hearing/trial.

5.4. Advance. An Advance is a sum paid in advance of services having been rendered. It is not earned until the services are performed, and the unearned portion is refundable upon the termination of services.

a. Any Advance is held in a bank account separate from the funds of the firm, with the interest earned on such account, if any, credited to the Colorado Lawyer's Trust Account Fund (COLTAF). Such account is maintained strictly in accordance with the COLTAF rules of the Colorado Supreme Court.

b. The Advance will generally be applied on account as invoices for services are issued.

c. Should the advance be withdrawn from the COLTAF account and paid into the firm's account for credit against the balance due on the client's account, we reserve the right to require its replenishment. Also, we may adjust the amount of the required Advance in accordance with our estimate of the amount of future fees and disbursements. The initial advance is specified in the fee letter and is to be paid to us before any services are to be performed.

d. If the Advance is not received within a reasonable time, we shall presume that the potential client has decided not to retain us to perform any services and, pursuant to § 2.1., the attorney-client relationship has not been established.

5.5. Costs.

a. Although we do not customarily charge for minor photo-copying, ordinary mailing or long-distance telephone charges, we do reserve the right to do so when such charges become material.

b. Costs for which we will seek reimbursement include, but are not limited to, international long distance telephone calls, computerized legal research, staff overtime, copying and printing, extraordinary mailing, delivery charges, filing fees, service of process fees, transcript and deposition fees, travel, expert witness fees, and investigator fees. When such costs are expected to be substantial, we may request that the client make arrangements for payment of such items directly with the party providing them or that the client advance such costs to us on an estimated cost basis in addition to any other advance or retainer.

c. Should payment be made by PayPal® or similar system resulting in a fee being deducted from the net to this firm, only the net payment received will be credited to the client's account.

6. INVOICES, STATEMENTS, and COLLECTIONS

6.1. Invoicing. We invoice periodically, usually monthly, for our services, which invoices set forth the nature of the services rendered by date and the aggregate charge for those services and the general nature and amount of any costs.

6.2. Statements. We issue statements periodically, setting forth the balance due on each previously issued invoice each charge for unpaid late charges, if applicable, and the outstanding balance.

6.3. Terms of Payment. The new balance is due in full upon receipt.

a. It is our policy that any questions as to the correctness of the invoice or statement, other than arithmetic errors, must be raised, in writing, within thirty days of the date of the invoice or statement. Thereafter, the invoice or statement will conclusively be presumed correct. Notwithstanding the foregoing, disputes in Colorado relating to fees charged to an "Estate" are subject to the COMPENSATION AND COST RECOVERY provisions of C.R.S. §15-10-601, *et seq.*

b. A late payment charge computed at the rate of 1-1/2% per month (18% *per annum* maximum) will be charged on any new balance not paid and received by the end of the month following the month of the invoice. If the new balance is not paid when due, the account will be delinquent and, in addition to adding a late payment charge, we may suspend performance of services. By providing for a late payment charge, we do not intend to imply that we wish to create a credit arrangement. Rather, the late payment charge permits us to be compensated for carrying and collecting an overdue account.

c. Payment may be made by Zelle® (to Banking@WiegandAttornevs.com) or Venmo® (to @Robert-WiegandII) or by check with no cost to the client. In lieu of a physical check, the client may send a legible photocopy or picture of the front and back of the check with a black border of at least ½ inch on all four sides.

d. Payment by PayPal® (to Banking@WiegandAttornevs.com) is for the convenience of the client. Should payment be made by PayPal® or similar system resulting in a fee being deducted from the net to this firm, only the net payment received will be credited to the client's account.

6.4. Special Arrangements. Should our normal fee arrangements not be currently feasible for a client or potential client's particular circumstance, we may discuss other arrangements prior to commencing our representation. Should a client's particular circumstance change after we commence our representation so that the agreed fee arrangement is no longer feasible, we shall discuss other arrangements at that time.

6.5. Collection Actions. If we are not paid, we may institute a collection action to recover our fees, and, additionally, we shall be entitled to recover reasonable attorneys fees and actual costs connected with such action. We may elect to use our own personnel in the collection action. Prompt payment will avoid institution of a collection action. As provided in ¶ 14.6.b, fee disputes are not subject to the mediation provisions set out therein, unless the client elects to pursue the fee mediation as provided in ¶ 14.6.c.

7. CONFIDENTIALITY AND ATTORNEY-CLIENT PRIVILEGE

7.1. The duty of confidentiality is the ethical duty of a lawyer not to disclose information related to the representation of a client. The duty applies not only to matters communicated in confidence by the client but also to all information relating to the representation, whatever its source. A lawyer may not disclose such information except as authorized or required by the Rules of Professional Conduct or other law. Unlike the attorney-client privilege, the duty of confidentiality is in effect at all times, not just in the face of legal demands for client information. This duty applies even if a third party is aware of the information. This duty can be waived by the client. For example, should the client agree that this firm is to act as Trust Protector and that the Trust Protector can determine disability, then the client has waived confidentiality is so far as it may be necessary to make that determination.

7.2. The attorney-client privilege is an evidentiary rule granted by law to all communications relating to securing legal advice between an attorney and the client. Should the client admit a third party to a communication, the privilege is waived. Should the client complain that the attorney is liable for actions taken in its representation of the client, the privilege is waived to the extent that the attorney is responding to the complaint. The existence of the privilege prevents the communication from being disclosed in any legal action. Absent a court determination that the privilege has been waived, neither the attorney nor the client can be forced to disclose the communication.

7.3. When we perform tax-preparation services or provide direct guidance to a tax return preparer, our obligations to maintain confidentiality differ from our responsibilities as attorneys. The accountant-client privilege, while given substantial recognition at law, is not as broad as the attorney-client privilege. We make every effort to keep our work product related to accounting separate from our work product relating to our legal advice.

8. DUTY OF LOYALTY The firm owes a duty of loyalty to the client and must avoid conflicts of interest that may impinge on the duty of loyalty. Conflicts of interest may be waived in certain circumstances, as described below.

9. CONFLICTS OF INTEREST

9.1. General Statement. We reserve the right to withdraw from representing any client if, in our opinion, a conflict of interest has occurred or may occur. We also reserve the right to withdraw from some but not all of multiple clients, as may be more particularly spelled out in the initial communication referenced in § 2.1 or in any subsequent writing agreed to by the parties.

9.2. Multiple Clients. Multiple client representation may occur when we are asked to represent a business and its owners or several partners in a partnership or multiple parties with seemingly non-conflicting interests or a family in its overall estate planning. In the absence of a specific agreement to the contrary, in every case of multiple clients, they will be considered joint clients under the terms set out in § 9.4.

9.3. Separate Clients. In certain specific instances we may agree to represent multiple clients separately. Notwithstanding the separate representation, all information provided by any one of the multiple clients may be shared among the multiple clients unless a client designates the information as confidential. Should confidential information be so designated, we shall advise the other clients that a confidence exists but shall not divulge such information. Each client in a multiple-client situation waives the duty of confidentiality as between the multiple clients unless (s)he designates information confidential and, even with such a declaration, waives the duty to the extent necessary for us to be able to advise the other clients of the existence of the confidential information. Should any client object to our receipt of such information without divulging the specific information, we reserve the right to withdraw from the representation of one or more of such clients if withdrawal is required or warranted under the circumstances.

9.4. Joint Clients. When we represent multiple clients as joint clients, such as the representation of two or more family members in the preparation of their combined estate plans or the representation of the partners and the partnership or the representation of both buyer and seller in a business transaction, information given to us by any client must be disclosed to the other(s), since not to do so would be a violation of the attorney-joint-client relationship. Each client in a multiple joint client situation waives the duty of confidentiality absolutely as between the multiple joint clients. This might inhibit one client from telling us something in confidence that he/she thinks we need to know, because he/she would realize that we should be forced to disclose it to the other. Furthermore, if, after completing the work (such as the estate plan for spouses), or after terminating our attorney-client relationship without completing the work, one of the clients in a joint client situation asks us to revise the work, then we can only do so with the consent of both of the joint clients and providing both with copies of all information, notes, correspondence, draft documents, and final documents, unless at that time all parties (or their representatives) agree otherwise.

9.5. Entity Representation. When we represent an entity, the rules generally vary regarding to whom we owe our duty of loyalty and confidentiality. In the interest of clarity, we are stating our understanding of the relationship.

a. When we represent a corporation, the corporation is our client, and neither the owners nor the directors nor the officers are entitled to the duty of confidentiality. Only the corporation has that right. Any information that we discover must be disclosed to whichever officer or director we believe is appropriate in the best interest of the corporation.

b. Similarly, when we represent a limited liability company or a partnership, the entity and not the manager or general partner, as the case may be is the client.

c. When we represent a fiduciary *(e.g.,* the guardian or custodian for a Protected Person, the trustee of a trust, or the personal representative of a probate estate), unless there is a specific written agreement to the contrary, it is to be presumed that we are representing the fiduciary as fiduciary, and the terms of ARTICLE 10 apply. If there is a clearly written agreement that we are to represent the fiduciary, individually, against claims of the estate or of the beneficiaries, then we owe no more duty to the estate or to its beneficiaries than we would owe to a stranger.

9.6. Multiple Responsibilities. There are advantages to having the same or related persons serving in multiple capacities, particularly with regard to succession planning for individuals. This firm may sometimes be retained as attorney for the settlor / testator and named as Trust Protector with one or more members of this firm named as trustee or personal representative and the firm may subsequently retained as attorney for the estate or as attorney for the beneficiary in his or her own estate planning. There are distinct duties and responsibilities for each position, which may, at times, result in conflicts. The following as an introduction to the expectations, but is not intended to be all-inclusive. In such circumstances:

a. This firm as attorney for the settlor / testator will owe the duty of loyalty and confidentiality to the Settlor / Testator; however (in the absence of specific written instructions to the contrary), once this firm is subsequently retained as attorney for the estate, the knowledge gained by the firm in the representation of the Settlor / Testator may be disclosed to the fiduciary and the beneficiary, and the duty of confidentiality is deemed waived to the extent necessary for the purpose of carrying out the expressed wishes of the Settlor / Testator.

b. This firm as attorney for the trustee will be acting as fiduciary attorney as described in ARTICLE 10.

c. This firm as attorney for the beneficiary in his or her own estate planning will owe the duty of loyalty and confidentiality to the beneficiary as client; however, the beneficiary cannot expect that such duties will override the duties of the individual acting as trustee under the terms of the trust or the distinct duties owed as fiduciary-attorney.

d. This firm as Trust Protector will owe the duty of loyalty to the wishes of the Settlor as defined at the time of appointment, even as against the wishes and instructions of the Settlor as expressed at a later date. Should the conflict not be resolved, the Trust Protector may appoint an independent Trust Protector to address the conflict.

e. The individual named as trustee or personal representative will owe the duty of loyalty to the terms of the Trust / Will, in order to carry out the directions of the Settlor / Testator; accordingly, that individual may utilize all information known; and the duty of confidentiality as to the Settlor / Testator is deemed waived to the extent necessary. The trustee must, of course, always act in the best interest of the beneficiary within the terms of the Trust / Will.

f. In appropriate circumstances, this firm may be forced to withdraw from one or more positions or to appoint independent persons for a temporary term to address specific conflicts.

10. FIDUCIARY-ATTORNEY

10.1. A fiduciary-attorney is one who is acting as attorney or counselor for the fiduciary in his/her fiduciary capacity (as opposed to acting as attorney or counselor of the fiduciary in his/her individual capacity), whose fees are paid by the estate rather than by the fiduciary from his own funds or whose fees are paid indirectly by the estate through reimbursement to the fiduciary, and who does not have a written fee agreement stating that he is an attorney for the fiduciary in his individual capacity.

10.2. The fiduciary-attorney owes a duty to the estate, to the beneficiaries thereof, and to any court of competent jurisdiction to disclose any knowledge of material breach of fiduciary duty. A breach by an employee of a fiduciary, which breach is corrected within a reasonable time after discovery thereof, may reasonably be determined to be not material provided that the estate is made whole.

10.3. Any attorney retained by the fiduciary is specifically authorized to consult with another attorney or with a judicial authority regarding the possibility of a breach of fiduciary duty and his/her duty to disclose the same as provided above. Such consultation is to be confidential and subject to the attorney-client privilege as between the fiduciary attorney and the person with whom he/she is consulting.

10.4. Such authorization to consult and obligation to disclose includes the authority to disclose information obtained by the fiduciary-attorney, even though, under the rules governing attorneys such information would otherwise be subject to the attorney-client privilege as between the fiduciary and the fiduciary-attorney, would be required to be kept confidential, and would not be subject to disclosure.

10.5. Any fiduciary retaining this firm waives the right to complete confidentiality and the attorney-client privilege as stated herein. Such waiver extends to a disclosure that a reasonable person might deem appropriate, even though later examination determines either that the attorney was not a fiduciary-attorney or that no breach of trust occurred. No attorney retained by the fiduciary is to suffer any liability for breach of confidentiality in good faith in his/her effort to comply with the duty set out in this ARTICLE 10.

10.6. No fiduciary attorney is to have any obligation to the estate, to the beneficiaries, or to any court to seek out or to discover any breach of fiduciary duty by the fiduciary. No fiduciary attorney is to suffer any liability for failure to disclose any known or suspected breach if the failure so to do is in accordance with a written opinion obtained in good faith as a result of the consultation referred to in § 10.3.

11. PRIVACY POLICY

11.1. Attorneys have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by any specific law. Therefore, we have always protected a client's right to privacy.

11.2. In the course of providing our clients with income tax, estate tax, and gift tax advice, we receive significant personal financial information from our clients. All information received from a client is held in confidence, and is not released to people outside the firm, except as agreed to by the client, or as required under an applicable law.

11.3. We retain records relating to professional services that we provide so that we are better able to assist the client with its professional needs and in, some cases, to comply with professional guidelines. In order to guard nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

12. COLORADO CONSUMER DATA PRIVACY

12.1. In the course of the attorney-client relationship, sensitive personal information is often received, and this Firm is often a "covered entity" as defined by the 2018 Colorado Consumer Data Privacy legislation found at C.R.S. §6-1-713 *et seq.* The statute relates to both paper and electronic documents which contain personal identifying information used or stored during the course of business. In the event the firm is a "covered entity" as a result of the information gathered or used on a client's behalf, the statue requires appropriate protection measures exist and specifies notification in the event of a security breach.

12.2. This firm maintains all electronic storage on-site, utilizing security protocols that are continually updated. All tax returns are prepared on a platform of a third-party service provider, which uses multi-factor authentication for access. Paper materials, if retained, are stored in a locked file room with access limited to firm staff.

12.3. Although regular email is not encrypted, documents with sensitive information transmitted by the firm is either encrypted or exchanged by DropBox© or a similar secure third-party service provider. Should the client transmit copies of sensitive personal information, we retain such copies only electronically.

12.4. Should there be a breach of the firm's on-site storage or of DropBox or of the tax return preparation platform, the firm will notify you of such breach in accordance with C.R.S. § 6-1-716(2)(b), as soon as practicable and in accordance with the remaining provisions applicable to a covered entity which uses a third-party service provider.

13. DOCUMENT RETENTION POLICY

13.1. Generally. We retain records relating to professional services that we provide so that we are better able to assist a client with its professional needs and, in some cases, to comply with professional guidelines. All records are stored in our offices at 280 E. 20th Ave. Any original document that the client provides to us is the client's property and will be returned to the client without question upon request. We reserve the right to make copies for our files.

13.2. Manner of and Location for Storage.

a. Our file storage is generally in digital form, with the exception of the maintenance of originals that must be maintained in paper form. Although we follow reasonable procedures to preserve the digital media, we do not assume the responsibility of bailors. Back-up of records kept in digital form are stored in a "safe" with an appropriate fire rating for digital media. Hard copies of these data may or may not be maintained as normal client records in our general filing area.

b. Should we retain original documents with intrinsic value *(e.g.* Wills and Trusts, share certificates and promissory notes, and un-recorded documents of title) and copies of tax-preparation related documents, they will be kept in a file cabinet that has a two-hour fire rating. We offer, of course, no guarantee that the documents will survive a catastrophic disaster.

Our retention of original documents is for the convenience of the client only and is not an indication that we have any responsibility for continued representation unless the client has separately agreed to a Periodic Retainer pursuant to 5.2. Furthermore, the client has sole responsibility for keeping us informed of current contact information.

c. Original documents such as Corporate Minutes and contracts are maintained in our general filing area.

13.3. Term.

a. We shall make every effort to retain tax preparation documents as described in ¶ 3.3.d, for at least 7 years; however, since we retain no original documents, these files are retained for convenience only and may be destroyed at any time.

b. Records of funds and other property belonging to clients or to third parties and managed by this firm will be retained for a period of 10 years after the representation has been terminated. These records will be maintained in digital form.

c. Original documents are maintained for as long as we have regular contact with the client. Should a period of years go by without any client activity, we shall attempt communication with the client to see if the records are still required. After three years of inactivity, we shall make an effort to communicate with the client to return the records; however, if we are unable to communicate with the client, we reserve the right to destroy the records ((other than those referred to in § 13.2.b, *e.g.* original Wills and Trusts). Original Wills and Trusts for inactive clients that cannot be returned to the client mat be lodged with the appropriate court or governmental agency as may be available.

13.4. Method of Destruction. Any client records slated for destruction are destroyed by contracting with a certified document destruction company.

14. MISCELLANEOUS

14.1. Assignment. Except as specifically provided herein, none of the rights, duties, and privileges of either party may be assigned or otherwise transferred without the express written consent of the other party.

14.2. Integration. This agreement constitutes the final expression by the parties of their agreement with respect to the subject matter hereof. This replaces all prior discussions, writings, and other communications.

14.3. Counterparts. It is expected and understood that this agreement has been made available to the client and that it is deemed accepted by the client unless the client notifies this firm in writing of any objection. This agreement will be effective as provided in § 2.1.

14.4. Choice of Law. The validity of the contract between this firm and the client is to be determined under, and the provisions of the contract are to be construed in accordance with, the laws of the State of Colorado. Any dispute is to be resolved in Denver, Colorado. Notwithstanding the foregoing, if the services are to be performed in and relate to Louisiana, then the laws of Louisiana are to govern and disputes are to be resolved in Louisiana.

14.5. Severability. Should any part of this agreement be found by an appropriate authority to be void or against public policy, such part is to be deleted but the contract, as so amended, is to remain in full force and effect

14.6. Dispute Resolution.

a. Should any controversy or claim arise out of the services provided that cannot be settled by the parties, the controversy or claim must be submitted to mediation before a Statutory Judge. Should the mediation not be successful, the matter will be submitted to judicial determination before a "Statutory Judge" in Denver, Colorado. Before pursuing any claim other than a dispute as to the reasonableness of the fees and costs charged, the client must comply with all conditions precedent regarding ACTIONS AGAINST LICENSED PROFESSIONALS under C.R.S. § 13-20-602.

b. Pursuant to § 6.5, the foregoing mediation clause does not apply to actions for the collection of fees and costs, which are to be handled through ordinary collection procedures, including appropriate litigation.

c. In the event of a dispute as to the reasonableness of any fee due and owing (as opposed to the mere collection of a fee), the client has the option of referring the matter to the Colorado Bar Association Fee Dispute Resolution Committee (or like organization by whatever name) (303-860-1112 or 800-332-6736). Alternatively, a Louisiana client may refer the matter to the Louisiana State Bar Association Legal Fee Dispute Resolution Program in New Orleans (504-566-1600 or 800-421-5722).