

Terms and Conditions of Usage Licence

LICENCE AGREEMENT DEFINITIONS

- a) "Data Files" means the Adobe® portable document format (PDF) files of any of Thomson Reuters' tax subscription newsletters, specifically pdf document format files of *GST & Commodity Tax*, *The Canadian Taxpayer*, *Pound's Tax Case Notes*, *Canadian Not-For-Profit News*, *Tax Hyperion*, and *Tax Times*.
- b) "End User" means the partner, officer, director or employee of the Licensee who is permitted access to the Data Files pursuant to this Licence Agreement.
- c) "Licence Fees" means the price charged for delivery of the Data Files.
- d) "Licensee" means the individual, firm, corporation or entity that has contracted for delivery of the Data Files pursuant to this Agreement.
- e) "Licensor" means Thomson Reuters, a division of Thomson Reuters Canada Limited, incorporated under the laws of the province of Ontario.
- f) "Location" means the municipal address to which the Licensor delivers the Data Files.

COPYRIGHT

- 1. The Data Files, related documentation, and the subscription newsletters are protected by copyright. The Licensee and End Users acknowledge that all rights in such works remain those of the Licensor or its suppliers or licensors as the case may be. The Licensee and End Users further acknowledge that neither title nor rights to the Data Files, the related documentation, and the subscription newsletters are transferred to, or acquired by the Licensee or End Users except for the limited licence granted by this Usage Licence.

LICENCE TO USE

- 2. The Licensor grants to the Licensee a limited, non-transferable, and nonexclusive licence to use the Data Files. The Licensee may use the Data Files and their content solely for the Licensee's own internal business purposes and only at the Licensee's Location, and at branch offices of the Licensee's Location so long as the branch office End Users have been included in the Licence Fees. The Licensee may transfer Data Files from one computer to another within the Licensee's Location or at authorized branch offices of the Licensee's Location. The Licensee agrees that, prior to any access to or use of the Data Files, all End Users will have agreed to the restrictions on their access to and use of the Data Files set out herein.

COPY RESTRICTIONS

- 3. The Licensee or End Users at the Licensee's Location or End Users at branch offices of the Licensee's Location may make a copy of the Data Files solely for back-up purposes and agree to destroy the Data Files within 30 days of cancellation of this licence by either party. Neither the Licensee nor the End Users may distribute copies of the Data Files to third parties in any manner. The Licensee may set up the Data Files on a computer system which enables more than one user to access the information simultaneously at the Licensee's Location or at branch offices of the Licensee's Location, so long as the branch office End Users have been included in the Licence Fees.

USE RESTRICTIONS

4. Neither the Licensee nor the End Users may transfer, modify, adapt, translate or reverse engineer the Data Files or any part of the content thereof for use as a component in a product prepared for commercial sale, nor create derivative works for other than internal database purposes. Neither the Licensee nor the End Users may copy the Data Files or any part of the content thereof onto any other medium, except as expressly permitted by this Usage Licence; nor may the Licensee or End Users provide or allow modem access to the Data Files or any part of the content thereof other than for the sole and exclusive use of the Licensee.

INTRANETS

5. Subject to the restrictions set out in Clauses 2, 3 and 4, the Licensee may make the Data Files available on its intranet to End Users who are located at the Location and at branch offices of the Licensee, so long as the branch office End Users have been included in the Licence Fees.

TRANSFER OF LICENCE

6. The Licensee may not transfer or assign any of the rights under this Usage Licence, without the prior consent of the Licensor.

TERMINATION OF LICENCE

7. This Usage Licence terminates automatically, without notice from the Licensor, if the Licensee fails to comply with any of the terms of this Usage Licence, including the payment of Licence Fees.

LIMITED WARRANTIES AND CONDITIONS – LIMITATION OF LIABILITY

- 8.1 The Licensor disclaims any representations, warranties or conditions, express or implied, including those of performance or merchantability or fitness for a particular purpose with respect to the Data Files and content thereof. Licensor provides the Data Files and content thereof "As is", and does not warrant that the functions or that the operation or content will be:
 - a) uninterrupted, or
 - b) free from libelous content or content which is an invasion of privacy, or
 - c) identical to the original source (including the print subscription newsletters) from which the Data Files were obtained, or
 - d) accurate, or
 - e) complete, or
 - f) current, or
 - g) free from any software virus or other harmful component.
- 8.2 Licensor shall not be liable for any loss or injury arising out of or caused, in whole or in part, by Licensor's negligent acts or omissions in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the Data Files.
- 8.3 Licensor shall not be liable for any indirect, consequential, punitive or special damages of the Licensee or of any third party claimed against the Licensee, including, without limitation, damages for loss of profits or revenue or failure to realize expected savings, however derived.
- 8.4 Notwithstanding anything to the contrary in this Usage Licence or any statute or rule of law to the contrary, subject to Section 8.3, Licensor's cumulative liability for all claims arising out of or in connection with this Usage Licence, whether directly or indirectly, including, without limitation, from or in connection with the licence, use or improper functioning of the Data Files and content thereof shall not exceed all fees paid to Licensor by the Licensee for access to Data Files and content thereof pursuant

to this Usage Licence. The expression "Licensor" in this section shall be deemed to include any licensors or third-party suppliers to Licensor of Data Files and content thereof, and all gateway providers of data through Licensor to the Licensee.

- 8.5 In no event shall Licensor, its affiliates and/or contributors be liable to Licensee for any claim(s) relating in any way to Licensee's inability or failure to perform legal or other research or related work or to perform such legal, tax or other research or work properly or completely even if assisted by Licensor, its affiliates or contributors, or any decision made or action taken by Licensee in reliance upon Data Files and content thereof.
- 8.6 Licensee acknowledges that provision of Data Files and content thereof entails the likelihood of some human and machine errors, delays, interruptions and losses, including the inadvertent loss of data or damage to media.
- 8.7 Data Files and content thereof were not necessarily prepared by a person licensed to practice law in a particular jurisdiction. Licensor is not engaged in rendering legal or other professional advice, and the Data Files and content thereof are not a substitute for the advice of legal counsel. If Licensee requires legal or other expert advice, Licensee should seek the services of competent legal counsel or other professional.
- 8.8 Licensor does not ratify, endorse, warrant, confirm or represent the expertise or competence of any of the individuals or organizations listed in any directories.

CONSTRUCTION OF AGREEMENT

9. This Agreement is governed by the laws of the province of Ontario and the laws of Canada applicable therein.

ASSIGNMENT

- 10.1 The Licensee may not assign, sub-license, or otherwise transfer or encumber this Agreement, or any of the Licensee's rights or obligations under this Agreement, to any person except with the prior written consent of Thomson Reuters.
- 10.2 Thomson Reuters may assign or transfer this Agreement and/or any rights or obligations hereunder to any affiliate of Thomson Reuters', and Thomson Reuters or such affiliate-assignee may assign or transfer this Agreement and/or any rights or obligations hereunder to any third-party successor to all or substantially all of the business or assets of Thomson Reuters, in each case without the prior consent of the Licensee.

Licensee Name: _____

Firm Name: _____

Date: _____

Products: _____

Signature: _____

Thomson Reuters Canada, a Division of Thomson Reuters Canada Ltd.
One Corporate Plaza
2075 Kennedy Road
Toronto, Ontario M1T 3V4
1-416-609-3800 (Toronto & International)
1-800-387-5164 (Toll Free Canada & U.S.)
Fax 1-416-298-5082
Email - CustomerSupport.LegalTaxCanada@TR.com