

TERMS OF USE

PLEASE READ THESE TERMS OF USE ("AGREEMENT" OR "TERMS OF USE") CAREFULLY BEFORE USING THE SERVICES OFFERED BY SRI, INC. ("SRI"). THIS AGREEMENT SETS FORTH THE LEGALLY BINDING TERMS AND CONDITIONS FOR YOUR USE OF THE VARIOUS WEBSITES OWNED AND OPERATED BY SRI INCLUDING, WITHOUT LIMITATION, THE WWW.SRI-ZAP.COM & WWW.SRI-TAXPAYERCONNECTION.COM WEBSITES AND DOMAIN NAMES ("SITES"), AND ANY OTHER FEATURES, CONTENT OR APPLICATIONS OFFERED FROM TIME TO TIME BY SRI IN CONNECTION THEREWITH (COLLECTIVELY "SERVICE"). BY USING THE SITES OR SERVICE IN ANY MANNER, INCLUDING, BUT NOT LIMITED TO, VISITING OR BROWSING THE SITES, YOU AGREE TO BE BOUND BY THIS AGREEMENT. THIS AGREEMENT APPLIES TO ALL USERS OF THE SITES OR SERVICE, INCLUDING USERS WHO ARE ALSO CONTRIBUTORS OF CONTENT, INFORMATION AND OTHER MATERIALS OR SERVICES ON THE SITES.

Acceptance of Terms.

The Service is offered subject to acceptance without modification of all of the terms and conditions contained herein (the "Terms of Use") and all other operating rules, policies and procedures that may be published from time to time on the Sites by SRI. In addition, some services offered through the Service may be subject to additional terms and conditions promulgated by SRI from time to time; your use of such services is subject to those additional terms and conditions, which are incorporated into these Terms of Use by this reference.

The Service is available only to individuals who are at least 18 years old. You represent and warrant that if you are an individual, you are of legal age to form a binding contract and are at least 18 years old, and that all registration information you submit is accurate and truthful. SRI may, in its sole discretion, refuse to offer the Service to any person or entity and change its eligibility criteria at any time. This provision is void where prohibited by law and the right to access the Service is revoked in such jurisdictions.

Modification of Terms of Use.

SRI reserves the right, at its sole discretion, to modify or replace any of the Terms of Use, or change, suspend or discontinue the Service (including without limitation, the availability of any feature, database or content) at any time by posting a notice on the Sites or by sending you an email. SRI may also impose limits on certain features and services or restrict your access to parts or all of the Service without notice or liability. It is your responsibility to check the Terms of Use periodically for changes. Your continued use of the Service following the posting of any changes to the Terms of Use constitutes acceptance of those changes.

User Information.

SRI's current Sites user information policy statement is located at www.sri-taxpayerconnection.com (the "User Information Policy") and is incorporated into these

Terms of Use. For inquiries in regard to the User Information Policy, or to report a user information related problem, please contact ebillingadmin@sri-taxsale.com. By accessing the Sites, you understand, acknowledge and agree that your registration and bidding information may be subject to applicable public records law.

Rules and Conduct.

As a condition of use, you promise not to use the Service for any purpose that is prohibited by the Terms of Use. The Service (including, without limitation, any Content or User Submissions (both as defined below)) is provided only for your own personal, non-commercial use. You are responsible for all of your activity in connection with the Service. For purposes of the Terms of Use, the term "Content" includes, without limitation, any advertisements, advice, suggestions, videos, audio clips, written forum comments, information, data, text, photographs, software, scripts, graphics and interactive features generated, provided or otherwise made accessible by SRI or its partners and our affiliated entities on or through the Service. By way of example, and not as a limitation, you shall not (and shall not permit any third party to) either (a) take any action or (b) upload, download, post, submit or otherwise distribute or facilitate distribution of any content on or through the Service, that:

- infringes any patent, trademark, trade secret, copyright, right of publicity or other right of any other person or entity;
- is unlawful, threatening, abusive, harassing, defamatory, libelous, deceptive, fraudulent, invasive of another's privacy, tortious, obscene, offensive or profane;
- constitutes unauthorized or unsolicited advertising, junk or bulk e-mail ("spamming");
- involves commercial activities and/or sales without SRI's prior written consent such as contests, sweepstakes, barter, advertising or pyramid schemes;
- contains software viruses or any other computer codes, files or programs that are designed or intended to disrupt, damage, limit or interfere with the proper function of any software, hardware or telecommunications equipment or to damage or obtain unauthorized access to any system, data, password or other information of SRI or any third party; or
- impersonates any person or entity, including any employee or representative of SRI.

Additionally, you shall not: (i) take any action that imposes or may impose (as determined by SRI in its sole discretion) an unreasonable or disproportionately large load on SRI's (or its third party providers') infrastructure; (ii) interfere or attempt to interfere with the proper working of the Service or any activities conducted on the Service; (iii) bypass any measures SRI may use to prevent or restrict access to the Service (or other accounts, computer systems or networks connected to the Service); (iv) run Maillist, Listserv, any form of auto-responder or "spam" on the Service; or (v) use manual or automated software, devices or other processes to "crawl" or "spider" any page of the Sites.

You shall not (directly or indirectly): (i) decipher, decompile, disassemble, reverse engineer or otherwise attempt to derive any source code or underlying ideas or algorithms of any part of the Service, except to the limited extent applicable laws specifically prohibit such restriction; (ii) modify, translate or otherwise create derivative works of any part of the

Service; or (iii) copy, rent, lease, distribute or otherwise transfer any or all of the rights that you receive hereunder.

You shall abide by all applicable local, state, national and international laws and regulations. SRI reserves the right to remove any Content from the Sites or Service at any time, for any reason (including, but not limited to, upon receipt of claims or allegations from third parties or authorities relating to such Content or if SRI is concerned that you may have violated the Terms of Use), or for no reason at all.

Registration.

As a condition to using certain aspects of the Service, you will be required to register with SRI and select a password and screen name ("SRI User ID" or "Member ID"). You shall provide SRI with accurate, complete and updated registration information. Failure to do so shall constitute a breach of the Terms of Use, which may result in immediate termination of your SRI account. You shall not (i) select or use as a SRI User ID a name of another person with the intent to impersonate that person; (ii) use as a SRI User ID a name subject to any rights of a person other than you without appropriate authorization; or (iii) use as a SRI User ID a name that is otherwise offensive, vulgar or obscene. SRI reserves the right to refuse registration of, or cancel a SRI User ID in its sole discretion. You are solely responsible for activity that occurs on your account and shall be responsible for maintaining the confidentiality of your SRI password. You shall never use another user's account without such other user's express permission. You will immediately notify SRI in writing of any unauthorized use of your account, or other account related security breach of which you are aware. When you visit the Sites or send e-mails to SRI, you are communicating with SRI electronically. You consent to receive communications from SRI electronically. SRI will communicate with you by e-mail or by posting notices on the Sites. You agree that all agreements, notices, disclosures and other communications that SRI provides to you electronically satisfy any legal requirement that such communications be in writing.

Fees and Payment.

SRI reserves the right to require payment of fees for certain features of the Service. Should you elect to subscribe to such features, you shall pay all applicable fees, as described on the Sites in connection with such features. SRI reserves the right to change its price list and to institute new charges at any time, upon ten (10) days prior notice to you, which may be sent by email or posted on the Sites. Use of the Service by you following such notification constitutes your acceptance of any new or increased charges.

Third Party Sites.

The Service may permit you to link to other websites or resources on the Internet, and other websites or resources may contain links to the Sites. When you access third party websites, you do so at your own risk. These other websites are not under SRI's control, and you acknowledge that SRI is not responsible or liable for the content, functions, accuracy, legality, appropriateness or any other aspect of such websites or resources. The inclusion of any such link does not imply endorsement by SRI or any association with its operators. You further acknowledge and agree that SRI shall not be responsible or liable, directly or

indirectly, for any damage or loss caused or alleged to be caused by or in connection with the use of or reliance on any such Content, goods or services available on or through any such website or resource.

SRI and Site Content.

You agree that the Service contains Content specifically provided by SRI or its partners and that such Content is protected by copyrights, trademarks, service marks, patents, trade secrets or other proprietary rights and laws. You shall abide by all copyright notices, information and restrictions contained in any Content accessed through the Service. You shall not sell, license, rent, modify, distribute, copy, reproduce, transmit, publicly display, publicly perform, publish, adapt, edit, create derivative works from or otherwise exploit any Content or third party submissions or other proprietary rights not owned by you, (i) without the consent of the respective owners or other valid right, and (ii) in any way that violates any third party right. You may, to the extent the Sites expressly authorize you to do so, download or copy the Content, and other items displayed on the Sites for download, for personal use only, provided that you maintain all copyright and other notices contained in such Content. You shall not store any significant portion of any Content in any form. Copying or storing of any Content for other than personal, noncommercial use is expressly prohibited without prior written permission from SRI, or from the copyright holder identified in such Content's copyright notice.

User Submissions.

The Service may provide you with the ability to upload, submit, disclose, distribute, publish, display or otherwise post (hereafter, "posting") content, videos, audio clips, written forum comments, data, text, photographs, software, scripts, graphics, works of authorship or other information to or through the Services ("User Submissions"). By posting User Submissions on or at any of the Sites or otherwise through the Service, you:

- hereby do and shall grant SRI a worldwide, non-exclusive, perpetual, irrevocable, royalty-free, fully paid, sublicensable and transferable license to use, modify, reproduce, distribute, prepare derivative works of, display, perform and otherwise fully exploit the User Submissions in connection with the Sites, the Service and SRI's (and its successors and assigns) business, including, without limitation, for promoting and redistributing part or all of the Sites (and derivative works thereof) or the Service in any media formats and through any media channels (including, without limitation, third party websites). You also hereby do and shall grant each user of the Sites and/or the Service a non-exclusive license to access your User Submissions through the Sites and the Service, and to use, modify, reproduce, distribute, prepare derivative works of, display and perform such User Submissions as permitted through the functionality of the Sites and the Service and under these Terms of Use. For clarity, the foregoing license grant to SRI does not affect your other ownership or license rights in your User Submission(s), including the right to grant additional licenses to the material in your User Submission(s), unless otherwise agreed in writing;
- represent and warrant that you own or otherwise control all rights to such User Submissions and that disclosure and use of such User Submissions by SRI (including

without limitation, publishing content on or at the Sites) will not infringe or violate the rights of any third party; and

- understand that SRI shall have the right to reformat, excerpt or translate any materials, content or information submitted by you; and that all information publicly posted or privately transmitted through the Sites is the sole responsibility of the person from which such content originated and that SRI will not be liable for any errors or omissions in any content; and that SRI cannot guarantee the identity of any other users with whom you may interact in the course of using the Service. SRI does not endorse and has no control over any User Submission. SRI cannot guarantee the authenticity of any data which users may provide about themselves. You acknowledge that all Content accessed by you using the Service is at your own risk and you will be solely responsible for any damage or loss to any party resulting therefrom. SRI has no obligation to monitor the Site, Service, Content or User Submissions. SRI may remove any User Submission at any time for any reason (including, but not limited to, upon receipt of claims or allegations from third parties or authorities relating to such User Submission), or for no reason at all.

Under no circumstances will SRI be liable in any way for any Content, including, but not limited to, any errors or omissions in any Content, or any loss or damage of any kind incurred in connection with use of or exposure to any Content posted, emailed, accessed, transmitted or otherwise made available via the Service.

Termination.

SRI may terminate your access to all or any part of the Service at any time, with or without cause, with or without notice, effective immediately, which may result in the forfeiture and destruction of all information associated with your membership. If you wish to terminate your account, you may do so by following the instructions on the Sites. Any fees paid hereunder are non-refundable. All provisions of the Terms of Use which by their nature should survive termination shall survive termination, including, without limitation, ownership provisions, warranty disclaimers, indemnity and limitations of liability.

Warranty Disclaimer.

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THE SERVICE (INCLUDING, WITHOUT LIMITATION, ANY CONTENT) IS PROVIDED "AS IS" AND "AS AVAILABLE" AND IS WITHOUT WARRANTY OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE

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SOME STATES DO NOT ALLOW LIMITATIONS ON HOW LONG AN IMPLIED WARRANTY LASTS, SO THE ABOVE LIMITATIONS MAY NOT APPLY TO YOU.

ELECTRONIC COMMUNICATIONS PRIVACY ACT NOTICE (18 USC 2701-2711): SRI MAKES NO GUARANTY OF CONFIDENTIALITY OR PRIVACY OF ANY COMMUNICATION OR INFORMATION TRANSMITTED ON THE SITES OR ANY WEBSITE LINKED TO THE SITES.

SRI will not be liable for the privacy of email addresses, registration and identification information, disk space, communications, confidential or trade-secret information, or any other Content stored on SRI's equipment, transmitted over networks accessed by the Sites, or otherwise connected with your use of the Service.

Indemnification.

You shall defend, indemnify and hold harmless SRI, its affiliates and each of its, and its affiliates employees, contractors, directors, suppliers and representatives from all liabilities, claims and expenses, including reasonable attorneys' fees, that arise from or relate to (i) your use or misuse of, or access to, the Sites, Service, Content or otherwise from your User Submissions, (ii) your violation of the Terms of Use, or (iii) infringement by you, or any third party using the your account, of any intellectual property or other right of any person or entity. SRI reserves the right to assume the exclusive defense and control of any matter otherwise subject to indemnification by you, in which event you will assist and cooperate with SRI in asserting any available defenses.

General Content Disclaimer.

SRI makes no representations or warranties concerning the appropriateness, accuracy, reliability, usefulness, completeness or timeliness of the Content. No Content is intended to substitute for personal advice from a qualified professional. When applicable, always seek the advice of a qualified professional, and never disregard professional advice or delay in seeking it because of any Content. By using the Service, you agree that SRI shall not be responsible for (1) any Content, (2) any person's reliance on any such Content, whether or not correct, current and complete, or (3) the consequences of any action that you or any

other person takes or fails to take based on any Content or otherwise as a result of your use of the Service.

Limitation of Liability.

IN NO EVENT SHALL SRI, NOR ITS DIRECTORS, EMPLOYEES, AGENTS, PARTNERS, SUPPLIERS OR CONTENT PROVIDERS, BE LIABLE UNDER CONTRACT, TORT, STRICT LIABILITY, NEGLIGENCE OR ANY OTHER LEGAL OR EQUITABLE THEORY WITH RESPECT TO THE SERVICE (INCLUDING, WITHOUT LIMITATION, ANY CONTENT) (I) FOR ANY LOST PROFITS, DATA LOSS, COST OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES, OR SPECIAL, INDIRECT, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES OF ANY KIND WHATSOEVER, SUBSTITUTE GOODS OR SERVICES (HOWEVER ARISING), (II) FOR ANY BUGS, VIRUSES, TROJAN HORSES OR THE LIKE (REGARDLESS OF THE SOURCE OF ORIGIN), (III) FOR YOUR RELIANCE ON THE SERVICE OR (IV) FOR ANY DIRECT DAMAGES IN EXCESS OF (IN THE AGGREGATE) ONE-HUNDRED U.S. DOLLARS (\$100.00). SOME STATES DO NOT ALLOW THE EXCLUSION OR LIMITATION OF INCIDENTAL OR CONSEQUENTIAL DAMAGES, SO THE ABOVE LIMITATIONS AND EXCLUSIONS MAY NOT APPLY TO YOU.

International/Non-Indiana Use.

SRI makes no representation that the Content is appropriate or available for use in locations outside of Indiana, and accessing the Service is prohibited from territories where such Content is illegal. If you access the Service from other locations, you do so at your own initiative and are responsible for compliance with local laws.

Dispute Resolution.

A printed version of the Terms of Use and of any notice given in electronic form shall be admissible in judicial or administrative proceedings based upon or relating to the Terms of Use to the same extent and subject to the same conditions as other business documents and records originally generated and maintained in printed form. You and SRI agree that any cause of action arising out of or related to the Service must commence within one (1) year after the cause of action arose; otherwise, such cause of action is permanently barred.

The Terms of Use shall be governed by and construed in accordance with the laws of the State of Indiana, without reference to and excluding its conflicts of law rules, and the United States of America. Any dispute arising from or relating to the subject matter of this Agreement shall be finally settled by arbitration in Marion County, Indiana, using the English language administered by the American Arbitration Association pursuant to the Commercial Arbitration Rules in force at the time of the commencement of the arbitration, except as modified by the specific provisions of this Agreement. This agreement to arbitrate is also intended to include any disputes, controversy or claims against any party's employees, agents, representatives or outside legal counsel arising out of or relating to matters covered by this Agreement or any agreement in which the Terms of Use are incorporated. If the parties agree to the appointment of a specific arbitrator, that person

shall be engaged for the purposes of the arbitration. If the parties cannot within thirty (30) days agree upon such a person, then the American Arbitration Association shall appoint the arbitrator from its Commercial Panel. The parties agree to and acquiesce in any appointment of an arbitrator or arbitrators that may be made by such appointing authority. The arbitrator shall determine the rights and obligations of the parties according to the substantive law of Indiana (excluding conflicts of law principles) as though acting as a court of Indiana. The law applicable to the validity of the arbitration clause, the conduct of the arbitration, including any resort to a court for provisional remedies, the enforcement of any award and any other question of arbitration law or procedure shall be the law of Indiana.

The parties and the arbitrator shall treat all aspects of the arbitration proceedings, including but not limited to discovery, testimony and other evidence, briefs and the award, as strictly confidential. Further, except as may be required by law, neither party nor the arbitrator may disclose the existence, content or results of any arbitration without the prior written consent of both parties. The place of arbitration shall be Indianapolis, Indiana. The parties waive any claim to any damages in the nature of punitive, exemplary or statutory damages in excess of compensatory damages, or any form of damages in excess of compensatory damages, and the arbitrator is specially divested of any power to award any damages in the nature of punitive, exemplary or statutory damages in excess of compensatory damages, or any form of damages in excess of compensatory damages. The party prevailing on substantially all of its claims shall be entitled to recover its costs, including attorney's fees, for the arbitration proceedings, as well as for any ancillary proceeding, including a proceeding to compel or enjoin arbitration, to request interim measures or to confirm or set aside an award. Judgment upon the award so rendered may be entered in a court having jurisdiction or application may be made to such court for judicial acceptance of any award and an order of enforcement, as the case may be. Notwithstanding the foregoing, each party shall have the right to institute an action in a court of proper jurisdiction for injunctive or other equitable relief pending a final decision by the arbitrator. For all purposes of this Agreement, the parties consent to exclusive jurisdiction and venue in the United States Federal Courts located in the Southern District of Indiana – Indianapolis Division. Use of the Service is not authorized in any jurisdiction that does not give effect to all provisions of the Terms of Use, including, without limitation, this section.

Integration and Severability.

The Terms of Use are the entire agreement between you and SRI with respect to the Service and use of the Sites, and supersede all prior or contemporaneous communications and proposals (whether oral, written or electronic) between you and SRI with respect to the Sites. If any provision of the Terms of Use is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that the Terms of Use will otherwise remain in full force and effect and enforceable. The failure of either party to exercise in any respect any right provided for herein shall not be deemed a waiver of any further rights hereunder.

Miscellaneous.

SRI shall not be liable for any failure to perform its obligations hereunder where such failure results from any cause beyond SRI's reasonable control, including, without limitation, mechanical, electronic or communications failure or degradation (including "line-noise" interference). The Terms of Use are personal to you, and are not assignable, transferable or sublicensable by you except with SRI's prior written consent. SRI may assign, transfer or delegate any of its rights and obligations hereunder without consent. No agency, partnership, joint venture or employment relationship is created as a result of the Terms of Use and neither party has any authority of any kind to bind the other in any respect. In any action or proceeding to enforce rights under the Terms of Use, the prevailing party will be entitled to recover costs and attorneys' fees. All notices under the Terms of Use will be in writing and will be deemed to have been duly given when received, if personally delivered or sent by certified or registered mail, return receipt requested; when receipt is electronically confirmed, if transmitted by facsimile or e-mail; or the day after it is sent, if sent for next day delivery by recognized overnight delivery service.

Copyright and Trademark Notices.

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The Zeus Auction Program and Taxpayer Connection are either trademarks or registered trademarks of SRI. The names of actual companies and products mentioned at the Sites may be the trademarks of their respective owners.

Digital Millennium Copyright Act Notice.

SRI has adopted the following general policy toward copyright infringement in accordance with the Digital Millennium Copyright Act:

<http://lcweb.loc.gov/copyright/legislation/dmca.pdf>).

The address of SRI's Designated Agent to Receive Notification of Claimed Infringement ("Designated Agent") is listed at the end of this policy. It is SRI's policy to (1) block access to or remove Content that it believes in good faith to be copyrighted material that has been illegally copied and distributed by any of our advertisers, affiliates, content providers, members or users; and (2) remove and discontinue service to repeat offenders.

A. Procedure for Reporting Copyright Infringements:

If you believe that Content residing on or accessible through the SRI web site or service infringes a copyright, please send a notice of copyright infringement containing the following information to the Designated Agent listed below:

1. A physical or electronic signature of a person authorized to act on behalf of the owner of the copyright that has been allegedly infringed;
2. Identification of works or materials being infringed;

3. Identification of the Content that is claimed to be infringing including information regarding the location of the Content that the copyright owner seeks to have removed, with sufficient detail so that SRI is capable of finding and verifying its existence;
4. Contact information about the notifier including address, telephone number and, if available, e-mail address;
5. A statement that the notifier has a good faith belief that the Content is not authorized by the copyright owner, its agent, or the law; and
6. A statement made under penalty of perjury that the information provided is accurate and the notifying party is authorized to make the complaint on behalf of the copyright owner.

B. Once Proper Bona Fide Infringement Notification is Received by the Designated Agent:

It is SRI's policy:

1. to remove or disable access to the infringing Content;
2. to notify the Content provider, member or user that it has removed or disabled access to the Content; and
3. that repeat offenders will have the infringing Content removed from the system and that SRI will terminate such content provider's, member's or user's access to the service.

C. Procedure to Supply a Counter-Notice to the Designated Agent:

If the Content provider, member or user believes that the Content that was removed or to which access was disabled is either not infringing, or the Content provider, member or user believes that it has the right to post and use such Content from the copyright owner, the copyright owner's agent, or pursuant to the law, the content provider, member or user must send a counter-notice containing the following information to the Designated Agent listed below:

1. A physical or electronic signature of the Content provider, member or user;
2. Identification of the Content that has been removed or to which access has been disabled and the location at which the Content appeared before it was removed or disabled;
3. A statement that the Content provider, member or user has a good faith belief that the Content was removed or disabled as a result of mistake or a misidentification of the Content; and
4. Content provider's, member's or user's name, address, telephone number and, if available, e-mail address and a statement that such person or entity consents to the jurisdiction of the Federal Court for the judicial district in which the content provider's, member's or user's address is located, or if the Content provider's, member's or user's address is located outside the United States, for any judicial district in which SRI is located, and that such person or entity will accept service of process from the person who provided notification of the alleged infringement.

If a counter-notice is received by the Designated Agent, SRI may send a copy of the counter-notice to the original complaining party informing that person that it may replace the removed Content or cease disabling it in ten (10) business days. Unless the copyright owner files an action seeking a court order against the Content provider, member or user, the removed Content may be replaced, or access to it restored, in 10 to 14 business days or more after receipt of the counter-notice, at SRI's discretion.

Please contact SRI's Designated Agent to Receive Notification of Claimed Infringement at the following address:

Designated Agent to Receive Notification of Claimed Infringement:

J. Alex Bruggenschmidt

8082 Bash Street

Indianapolis, IN 46250

Phone:317-842-5818

jab@sri-taxsale.com

Contact.

You may contact SRI at the following address: srizapsupport@sri-taxsale.com

Effective Date: May 1, 2012