

**AFFILIATION AGREEMENT BETWEEN
NYSSCPA and FAE**

THIS AGREEMENT ("Agreement") is made and effective as of this 1st day of June, 2018, by and between The New York State Society of Certified Public Accountants, a New York non-profit corporation, with its principal place of business at 14 Wall Street, 19th Floor, New York, NY 10005 ("NYSSCPA"), and the Foundation for Accounting Education, Inc., a New York non-profit corporation, with its principal place of business at 14 Wall Street, 19th Floor, New York, NY 10005 ("FAE"). (NYSSCPA and FAE are collectively referred to hereinafter as the "Parties" and individually as a "Party.")

RECITALS:

1. NYSSCPA and FAE are separate, distinct and independent corporate entities that have certain common goals and interests in the provision of professional educational materials and services to members of the NYSSCPA, Certified Public Accountants, and to the general public. Such goals and interests further the respective tax-exempt purposes of NYSSCPA and FAE.
2. NYSSCPA has historically provided substantial monetary and other support to FAE, and FAE has provided a membership discount to NYSSCPA members for educational programs, including materials, and services provided by FAE.
3. Historically, NYSSCPA has provided voluntary financial aid and other voluntary assistance to members, or former members of the NYSSCPA and their families who suffered financial hardship, through the then-separate, distinct, and independent non-profit corporation, NYSSCPA Benevolent Fund, Inc. (the "Benevolent Fund"). The Benevolent Fund has been merged into FAE, effective November 30, 2009, pursuant to an Order of the Supreme Court of the State of New York authorizing all but one hundred thousand dollars (\$100,000) of the transferred assets of the Benevolent Fund to be available for granting scholarships by FAE to college students pursuing degrees in accounting and said one hundred thousand dollars to be available for hardship grants by FAE to current or former NYSSCPA members in need.
4. Historically, FAE operates The Moynihan Fund, which raises money to provide educational opportunities to persons who express a desire to become a licensed Certified Public Accountant. The Fund is in honor of the memory of past NYSSCPA President David J. Moynihan.
5. Historically, FAE also operates the Career Opportunities in the Accounting Profession ("COAP") program, which recruits high school juniors from public and private schools in New York and is focused on minority groups historically underrepresented in the CPA profession. Similarly, NYSSCPA has an interest in supporting diversity in the profession and in its membership.
6. In furtherance of such common goals and interests, NYSSCPA and FAE may desire to coordinate certain complementary activities.
7. Given such common goals and interests, the mutual desire of the Parties to maximize the opportunities available to them, and the mutual desire of the Parties to minimize their administrative expenses, the Parties desire to enter into this Agreement, under which (i) NYSSCPA may provide or arrange for in its discretion, and FAE may accept: certain staffing;

office, classroom, and registration space; office equipment, furniture, supplies, and services; insurance coverage; and other administrative support; (ii) NYSSCPA will license to FAE without charge, and FAE may accept, certain NYSSCPA intellectual property including, without limitation, registered trademarks and use of membership lists (under conditions set forth herein); (iii) FAE may provide voluntary financial aid to former and current NYSSCPA members through the Benevolent Fund Committee; (iv) NYSSCPA and FAE may, from time to time, find it mutually beneficial for the advancement of their common goals and interests to be co-borrowers on a loan, note or line of credit from a bank or other lending institution; and (v) FAE will grant to NYSSCPA members a discount on educational services.

NOW THEREFORE, in consideration of the premises set forth above and the promises set forth below, the Parties hereby agree as follows:

1. Term and Termination.

This Agreement shall be effective as of the date and year first written above and shall remain in full force and effect through May 31, 2019. In the event of a material breach of this Agreement, this Agreement may be terminated by the non-breaching Party immediately upon written notice to the other Party, such termination which shall be contingent upon the breaching Party failing to cure such breach within sixty (60) days of its receipt of such written notice from the non-breaching Party.

2. Business Services, Staffing, Classroom, Registration and Office Space, Office Services, and Other Support.

During the Term of this Agreement, NYSSCPA agrees to make available and provide to FAE certain business services and administrative staffing; classroom, registration, and office space; office equipment, office furniture, office supplies, office services; insurance and business services, and other administrative support, and to license to FAE certain intellectual property of NYSSCPA, as may be required by FAE and as agreed to by NYSSCPA in its sole discretion, subject to the following terms and conditions:

A. Staffing. NYSSCPA shall provide FAE with the services of some or all of its employees as may be agreed to by NYSSCPA in its sole discretion, provided that NYSSCPA may modify or withdraw such agreement at any time in NYSSCPA's sole discretion. FAE's business and staffing needs under this paragraph shall be communicated via any reasonable means (including in appropriate circumstances, oral communication) to NYSSCPA by the FAE Executive Director identified in FAE's bylaws or by his or her designee. NYSSCPA shall determine which employees perform services for or on behalf of FAE and shall devise an allocation method which fairly represents the amount of time spent by such employees on FAE programs, activities, and administration. For time spent by NYSSCPA employees on FAE programs, activities, and administration, FAE shall reimburse NYSSCPA, on a regular basis, for the sum total of the proportionate shares of each relevant NYSSCPA employee's compensation, benefits and employment taxes. Such reimbursements shall be calculated on a regular basis.

B. Classroom, Registration, and Office Space. NYSSCPA shall provide FAE with the use of classroom, registration, and office space at NYSSCPA's principal place of business as may be (i) required by FAE from time to time, and (ii) agreed to by NYSSCPA in its sole discretion, provided that NYSSCPA may modify or withdraw such agreement at any time in NYSSCPA's sole discretion. FAE shall reimburse NYSSCPA, on a regular basis, for its share

of the costs of providing such classroom, registration, and office space. The Parties may set such costs by mutual agreement, so long as the cost so set for each item is a reasonable approximation of the arm's-length procurement cost to NYSSCPA of the relevant item. Where possible and practical, such reimbursements should be calculated on a regular basis for space.

C. Equipment, Furniture, Supplies, Insurance, and Business Services. NYSSCPA also shall provide FAE with the use of such office equipment, office furniture, office supplies, office services, and other administrative support, and arrange for such insurance coverage as may be (i) required by FAE from time to time and (ii) agreed to by NYSSCPA in its sole discretion, provided that NYSSCPA may modify or withdraw such agreement at any time in NYSSCPA's sole discretion. FAE shall reimburse NYSSCPA, on a regular basis, for its proportionate share of the costs of providing such office equipment, office furniture, office supplies, office services, and other administrative support. The Parties may set such costs by mutual agreement, so long as the cost so set for each item is a reasonable approximation of the arm's-length procurement cost to NYSSCPA of the relevant item. Wherever the direct costs of providing such items can be easily ascertained and allocated to FAE (e.g., postage costs, overnight mail charges, courier service charges), such direct costs shall be reimbursed in full by FAE to NYSSCPA on an actual cost basis. Regarding other items, such reimbursements should be calculated on a regular basis.

D. Reimbursement. As used in this Agreement, "reimbursement" may occur through the documentation of an account receivable from one party to the other.

3. FAE Board of Trustees Bylaws Revisions; Agreement Not to Revise FAE Bylaws; Governance Policies.

A. FAE Bylaws Revisions as Precedent to Contract. In the event that FAE amends its Bylaws in any way following the effective term of this Agreement, NYSSCPA, in its sole discretion, shall be permitted to immediately cancel this Agreement and seek reimbursement from FAE of all amounts due hereunder for services, staffing and other support, and for any other damages resulting from the cancellation of this Agreement.

B. Election of FAE Board of Trustees. Prior to the final fiscal year meeting of the FAE Board of Trustees, NYSSCPA's Board of Directors shall propose candidates to fill three (3) of the imminent vacancies on the FAE Board of Trustees ("NYSSCPA's Candidates"). Provided the number of NYSSCPA's Candidates is at least twice the number of vacancies, the FAE Trustees shall fill such vacancies solely from NYSSCPA's Candidates list. Should NYSSCPA's Board of Directors fail to provide the required number of nominees under this section to the FAE Board of Trustees, the FAE Trustees, individually or jointly, may solicit and nominate enough additional nominees required to fill the required minimum number of candidates. Notwithstanding the foregoing, prior to the first fiscal year meeting of the FAE Board of Trustees, NYSSCPA's Board shall designate, in its sole discretion, up to three additional FAE Trustees to serve for one-, two-, or three-year terms as designated. One of those NYSSCPA Board appointed Trustees shall be the NYSSCPA Treasurer, who shall also serve as the Treasurer of FAE. FAE shall not amend its Bylaws regarding filling vacancies without the express written consent of NYSSCPA.

C. Adoption of NYSSCPA Governance Policies. FAE shall consider and adopt those governance policies adopted by NYSSCPA and in effect on May 31, 2018, which are determined to apply to FAE in the sole discretion of the FAE Board of Trustees.

4. FAE Educational Services.

A. Development and Sponsorship of Educational Programs. FAE will offer professional education courses to members of NYSSCPA and others. Where appropriate, the course offerings will qualify as mandatory continuing education pursuant to NY Education Law § 7409 and rules and regulations promulgated thereunder. Such mandatory continuing education shall be referred to in this agreement as "continuing professional education" or "CPE." The number, content, and location of all such course offerings shall be at the sole discretion of FAE.

B. FAE Sponsorship for Additional NYSSCPA Events Qualifying for CPE Credit. If NYSSCPA so requests and where appropriate, FAE shall serve as the CPE sponsor for any event offered by NYSSCPA, including those ostensibly offered by any one or more of its chapters. Furthermore, FAE shall administer any educational event offered by NYSSCPA at the request of NYSSCPA and upon such terms as are mutually agreeable to the Parties. The two organizations have agreed on the administration of certain events offered by NYSSCPA chapters as further described in Exhibit A, which is incorporated herein by reference and the terms of which are subject to change at any time.

C. Discount for NYSSCPA Members. All FAE courses shall be offered to NYSSCPA members at a minimum discount of 25% off normal FAE pricing. An additional NYSSCPA member benefit shall be free access to the on-demand CPE library. In the event FAE publishes or otherwise offers other types of educational materials or services, either itself or through other vendors, it shall endeavor, wherever possible, to offer a similar discount to NYSSCPA members.

D. CPE Records. Whenever FAE advertises that a course offering or other product or service qualifies for CPE, FAE shall maintain any records course attendees may need to prove that CPE credit is merited as required by New York State law, rules, and regulations and FAE's agreement with the New York State Education Department State Board for Public Accountancy, and the National Association of State Boards of Accountancy. In the event that this agreement terminates, FAE shall provide to NYSSCPA (or if such records are in NYSSCPA possession, FAE shall permit NYSSCPA to retain) a copy of all CPE records relating to NYSSCPA members. NYSSCPA shall have full, but not exclusive, rights of ownership in such information.

E. Marketing of CPE Courses and FAE Affinity Vendors.

1. NYSSCPA Mailing Lists. NYSSCPA will provide its membership mailing lists to FAE at no cost to FAE to facilitate FAE's promotion of FAE educational offerings, provided that any and all members requesting that their contact information not be made available for such purposes shall be excluded from such lists. NYSSCPA member mailing lists are "Confidential Information" as such term is defined below.

2. Advertising of FAE Events in NYSSCPA Publications. Provided that FAE meets publication deadlines and complies with publication specifications for advertisements in NYSSCPA publications, NYSSCPA will publish advertisements of FAE

events in NYSSCPA publications on a space-available basis at no cost to FAE, except for reimbursement of staff time required to prepare such advertisements for publication.

3. Use of Internet Website. NYSSCPA will provide space on its Internet website at no cost to FAE (other than reimbursements described in Paragraph 2, above) on which to advertise FAE educational programs; the products and services of FAE affinity vendors; and information, application procedures, and contact information for the FAE Benevolent Fund Committee.

5. Accounting Scholarship and Career Opportunities in the Accounting Profession Program (COAP).

On July 6, 2017, the NYSSCPA established the Moynihan Scholarship Fund, Inc., a New York not-for-profit organization. Currently, the Moynihan Scholarship Fund, Inc., is seeking 501(c)(3) recognition by the Internal Revenue Service (IRS). Once obtained the Moynihan Scholarship Fund, Inc., will succeed FAE in administering accounting scholarships and the COAP Program. FAE will continue to administer these programs, to the extent permitted it by law, and to the extent the tax-exempt status of FAE is not adversely affected thereby, until the transfer of all funds associated with the scholarship program and COAP are able to be received into the Moynihan Scholarship Fund, Inc. account, which will be as soon as the Moynihan Scholarship Fund, Inc. is able to accept the transfer. Thereupon, the Moynihan Scholarship Fund, Inc. shall sponsor (or co-sponsor) and administer the following programs:

A. a scholarship program for undergraduate and graduate accounting students, which may, if NYSSCPA so desires, be co-sponsored by NYSSCPA, and

B. an NYSSCPA program directed to interested high school students from ethnic groups historically underrepresented in the CPA profession in attending college and pursuing degrees in accounting. Until the Moynihan Scholarship Fund, Inc. is recognized by the IRS and able to accept the fund transfer, the NYSSCPA will reimburse FAE for all costs associated with the sponsorship and administration of this program, subtracting contributions made to FAE specifically for the sponsorship and administration of this program.

6. FAE's Financial Assistance Through the FAE Benevolent Fund Committee

On July 6, 2017, NYSSCPA established the Moynihan Scholarship Fund, Inc., a New York not-for-profit organization. Currently, the Moynihan Scholarship Fund, Inc., is seeking 501(c)(3) recognition by the Internal Revenue Service. Once obtained the Moynihan Scholarship Fund, Inc., will succeed FAE in administering the Benevolent Fund. FAE will continue to administer this program until transfer of all funds associated with the FAE Benevolent Fund program are able to be received into the Moynihan Scholarship Fund, Inc. account, which will be as soon as the Moynihan Scholarship Fund, Inc. is able to accept the transfer. Thereupon, the Moynihan Scholarship Fund, Inc. will administer the Benevolent Fund and entertain applications for voluntary financial aid and other voluntary assistance to such members or former members of NYSSCPA and their families who, in the judgment of the Moynihan Scholarship Fund, Inc. Benevolent Fund Committee or its designees, shall be deemed in need and deserving of such aid and assistance because of ill health, physical disability, or misfortune. Until the Moynihan Scholarship Fund, Inc. is recognized by the IRS and able to accept the fund transfer, the NYSSCPA will reimburse FAE for all costs associated with the sponsorship and administration

of this program, subtracting contributions made to FAE specifically for the sponsorship and administration of this program.

7. NYSSCPA Intercompany Grants to FAE.

The FAE Trustees approve a budget for the upcoming fiscal year on an annual basis. Upon approval, the Executive Director of FAE is tasked with implementing approved programs and policies, and going forward the unlimited CPE on demand offered to NYSSCPA members, along with communicating changes in the policies and programs established pursuant to the approved budget to the FAE Trustees throughout the fiscal year. As part of this annual budget process, FAE historically submitted to NYSSCPA a grant request to partially underwrite any deficit incurred by FAE resulting from FAE-sponsored CPE programs during the immediately succeeding fiscal year offset by NYSSCPA payment to FAE for services including, but not limited to, COAP administration, the course discount offered to NYSSCPA members, and unlimited CPE on demand offered to NYSSCPA members. NYSSCPA's approval of FAE's grant request shall be contingent upon NYSSCPA's satisfaction in its sole discretion with FAE's efforts to comply with previously established financial management policies and goals. If NYSSCPA determines not to approve the grant request, and subsequent to that action, FAE becomes unable to continue to operate, FAE shall pursue all options available to it under law to wind down its operations. If, after depletion of all FAE funds and assets, FAE is unable to pay those costs associated with ceasing operations, NYSSCPA will provide a one-time payment to effectuate the liquidation and dissolution of FAE.

8. Intellectual Property License. The Parties acknowledge that the mutual grant of license described in this paragraph is of key importance to FAE, which derives significant economic benefit from (i) the ability to advertise its services to NYSSCPA membership and (ii) the ability to obtain access for FAE's affinity vendors to NYSSCPA membership.

a. Name and Logo. During the Term of this Agreement, each Party ("Licensor") grants to the other ("Licensee") a non-exclusive, limited license to use their respective service marks and logos, and all other marks consisting of letters, words or graphics in which the Licensor may have a proprietary interest or property right (collectively, "Marks"), pursuant to the terms and conditions of this Section.

b. Other Intellectual Property. During the Term of this Agreement and unless otherwise reserved in writing by NYSSCPA, each Party grants to the other a non-exclusive, limited license to use all other names, trademarks, service marks, certification marks, copyrights, and any such other intellectual property in which the Licensor may have a proprietary interest or property right (collectively, "Other Property"), including, but not limited to, all membership and participant mailing, faxes, and electronic mail lists.

c. Sublicenses. During the Term of this Agreement and unless otherwise reserved in writing by the Licensor, each Licensee shall have the limited right to sublicense ("Sublicense") any and all Marks and Other Property licensed to it by the Licensor to third parties ("Sublicensees"), provided that all such Sublicenses shall be subject to the same restrictions on the use of such Marks and Other Property and the same confidentiality requirements as are imposed under this Agreement. All Sublicenses shall require the prior written approval of the Licensor, such approval which may or may not be granted by the Licensor in its sole discretion. The Licensee shall take all reasonable and prudent steps to

ensure that all Sublicensees comply with the restrictions on use and confidentiality requirements imposed under this Agreement. Notwithstanding anything herein to the contrary, either Licensee may only sublicense NYSSCPA member information or FAE participant information on terms at least as restrictive as those that NYSSCPA places on its affinity vendors. At the present time, NYSSCPA does not license member mailing lists to affinity vendors. If an affinity vendor desires to use membership lists for a mailing, the list is provided to a mutually agreed-upon third-party mailing house, which agrees to maintain the confidentiality of all provided membership information.

d. Ownership of Marks and Other Property. Notwithstanding any provision contained herein to the contrary, each Party hereby recognizes the exclusive residual ownership by the Licensor of all rights, proprietary interests, and property rights in the Marks and Other Property.

e. Restrictions on Use of Marks or Other Property. Neither Licensee shall use, authorize others to use, or permit the use of Marks or Other Property except in programs and activities that are consistent with this Agreement and any written reservation of rights provided by the Licensor. FAE shall not use, authorize others to use, or permit the use of Marks or Other Property that would materially decrease the value of such Marks and Other Property or the goodwill or reputation associated with the Licensor. Each Licensee shall take all reasonable and prudent steps to ensure that any use of the Marks or Other Property pursuant to the limited license granted herein, either by themselves or by any Sublicensee, shall contain the applicable copyright, trademark, or service mark notices, pursuant to the requirements of any applicable laws or regulations and any other guidelines provided under this Agreement or that Licensor may have heretofore or may hereafter prescribe in writing.

f. Notification of Claims, Assistance in Registration, Termination. Each Licensee shall promptly notify the Licensor of any claim related to or potentially affecting the ownership or use of the Marks or Other Property. Neither Licensee shall object to, or impede registration by, the Licensor of the Marks or Other Property, and shall provide all reasonable assistance requested by the Licensor in Licensor's efforts to protect the Marks and Other Property and to avoid their unauthorized use. Upon any termination or expiration of this Agreement, all use by either Licensee and all Sublicensees of the Marks and Other Property shall cease immediately. Both Licensees' obligations herein to protect the Marks and Other Property shall survive any termination or expiration of this Agreement.

9. Coordinated Activities.

In the event that NYSSCPA and FAE mutually determine to coordinate certain activities, the Parties shall ensure that the separateness and independence of the Parties is respected at all times with respect to finances, marketing, assets, and in all other respects. The Parties also shall ensure that there is full accountability for the use by one Party of the services and assets of the other Party.

10. Separate Entities.

The Parties further agree that they are, and shall remain, separate entities and that no partnership, joint venture, or agency relationship shall be actually or constructively created under this Agreement.

11. Confidential Information.

The Parties shall maintain the confidentiality of all of the confidential and proprietary information and data ("Confidential Information") of the other Party. The Parties also shall take all reasonable steps to ensure that no use, by themselves or by any third parties, shall be made of the other Party's Confidential Information without such other Party's consent. Each Party's Confidential Information shall remain the property of that Party and shall be considered to be furnished in confidence to the other Party when necessary under the terms of this Agreement. Upon the termination or expiration of this Agreement, each Party shall: (i) deliver immediately to the other Party all Confidential Information of the other Party including, but not limited to, all written and electronic documentation of all Confidential Information, and all copies thereof; (ii) make no further use of it; and (iii) make reasonable efforts to ensure that no further use of it is made by either that Party or its officers, directors, trustees, employees, agents, contractors, or any other person or third party. Each Party's confidentiality obligations under this Section shall survive any termination or expiration of this Agreement.

12. Indemnification.

Each Party shall indemnify, save and hold harmless the other Party and the other Party's subsidiaries, affiliates, related entities, partners, agents, officers, directors, trustees, employees, attorneys, heirs, successors, and assigns, and each of them, from and against any and all claims, actions, demands, losses, damages, judgments, settlements, costs, and expenses (including reasonable attorneys' fees and expenses), and liabilities of every kind and character whatsoever, which may arise by reason of: (i) any act or omission of the Party or any of its officers, directors, trustees, employees, or agents in their capacity as officers, directors, trustees, employees, or agents of the Party; (ii) the inaccuracy or breach of any of the covenants, representations, or warranties made by the Party under this Agreement.

The indemnity under this Section shall require the payment of costs, and expenses by the liable Party as they are incurred. The Party seeking reimbursement or indemnity under this Section shall promptly notify the liable (other) Party upon receipt of any claim or legal action referenced in this Section. The indemnified Party shall not, at any time, admit liability or otherwise attempt to settle or compromise said claim action or demand, except upon the express prior written instructions of the indemnifying Party or upon the repudiation or denial of indemnification by the indemnifying Party. For purposes of this Section, a repudiation or denial of indemnification shall be deemed to occur if the Party seeking indemnification does not receive written confirmation of indemnification from the Party from whom indemnification is sought within thirty (30) days of notice of the claim, action, or demand by the Party seeking indemnification. The Party seeking indemnification shall make all reasonable efforts to provide the Party from whom reimbursement is sought with all information that may be useful in determining whether indemnification is proper. The provisions of this Section shall survive any termination or expiration of this Agreement.

13. Co-borrowing

Prior to jointly executing any loan document as co-borrowers with a bank or other lending institution for any loan, note, or line of credit, NYSSCPA and FAE agree that a separate Lending Resolution authorizing such co-borrowing shall first be approved by the respective governing boards of NYSSCPA and FAE setting forth the terms, rights, obligations, conditions, and understandings of NYSSCPA and FAE as co-borrowers. Any such Lending

Resolution entered into by NYSSCPA and FAE shall survive the termination or expiration of this Agreement, and any loan documents executed by NYSSCPA and FAE jointly as co-borrowers with a bank or other lending institution shall conform in all material respects to the Lending Resolution authorizing such co-borrowing.

14. Warranties.

Each Party covenants, warrants and represents that it shall comply with all laws and regulations applicable to this Agreement, and that it shall exercise due care and act in good faith at all times in performance of its obligations under this Agreement. The provisions of this Section shall survive any termination or expiration of this Agreement.

15. General Provisions.

- a. Waiver. Either Party's waiver of, or failure to exercise, any right provided for in this Agreement shall not be deemed a waiver of that or any further or future right under this Agreement.
- b. Governing Law and Jurisdiction for Dispute Resolution. All questions with respect to the construction of this Agreement or the rights and liabilities of the Parties hereunder shall be determined in accordance with the laws of the State of New York. Any legal action taken or to be taken by either Party regarding this Agreement or the rights and liabilities of Parties hereunder shall be brought only before a federal, state or local court of competent jurisdiction located within the State of New York. Each Party hereby consents to the jurisdiction of the federal, state, and local courts located within the State of New York.
- c. Headings. The headings of the various paragraphs herein are intended solely for the convenience of reference and are not intended for any purpose whatsoever to explain, modify, or place any construction upon any of the provisions of this Agreement.
- d. Assignment. Except as otherwise provided herein, this Agreement may not be assigned, or the rights granted herein transferred or sublicensed, by either Party without the express prior written consent of the other Party. Any attempted assignment in contravention of this Section shall be of no force or effect and shall not act to relieve either Party of any responsibility or liability under this Agreement. Any attempted assignment in contravention of this Section shall not act to convey, transfer or assign any rights to any third party, and no such rights shall inure to the benefit of any such third party.
- e. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of each Party, its subsidiaries, affiliates, related entities, partners, agents, officers, directors, trustees, employees, successors, and assigns, without regard to whether it is expressly acknowledged in any instrument of succession or assignment, notwithstanding paragraph 13 herein.
- f. Severability. All provisions of this Agreement are severable. If any provision or portion hereof is determined to be unenforceable in arbitration or by a court of competent jurisdiction, then the remaining portion of the Agreement shall remain in full force and effect.

- g. Entire Agreement. This Agreement: (i) constitutes the entire agreement between the Parties, with respect to the subject matter hereof; (ii) supersedes and replaces all prior agreements, oral and written, between the Parties relating to the subject matter hereof; and (iii) may be amended only by a written instrument clearly setting forth the amendment(s) and executed by both Parties.
- h. Force Majeure. Neither Party shall be liable for failure to perform its obligations under this Agreement due to events beyond that Party's reasonable control, including, but not limited to, strikes, riots, wars, fire, acts of God, and acts in compliance with any applicable law, regulation, or order (whether valid or invalid) of any governmental body.
- i. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which, taken together, shall constitute one and the same instrument.
- j. Notice. All notices and demands of any kind or nature that either Party may be required or may desire to serve upon the other in connection with this Agreement shall be in writing and may be served personally, by fax, by certified mail, or by overnight courier, with constructive receipt deemed to have occurred on the date of the mailing, sending or faxing of such notice, to the following addresses:

If to NYSSCPA: President
 NYSSCPA
 14 Wall Street, 19th Floor
 New York, NY 10005
 Fax (212) 719-4759

With a copy to the Executive Director at the same address.

If to FAE: President
 FAE
 14 Wall Street, 19th Floor
 New York, NY 10005
 Fax (212) 719-4759

With a copy to the Executive Director at the same address.

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IN WITNESS WHEREOF, the Parties hereto have caused duplicate originals of this Agreement to be executed by their respective duly authorized representatives as of the date and year first above written.

THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

By: Harold Deiters III
Harold L. Deiters III
President

Date: 5/30/2018

FOUNDATION FOR ACCOUNTING EDUCATION, INC.

By: _____
Steven S. Mezzio
President

Date: _____

IN WITNESS WHEREOF, the Parties hereto have caused duplicate originals of this Agreement to be executed by their respective duly authorized representatives as of the date and year first above written.

THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

By: _____
Harold L. Deiters III
President

Date: _____

FOUNDATION FOR ACCOUNTING EDUCATION, INC.

By: _____
Steven S. Mezzio
President

Date: May 30, 2018

PROCEDURES FOR SCHEDULING AND ADMINISTERING PROGRAMS

FAE-ADMINISTERED PROGRAMS (1-8 CPE credits)

Chapters that wish to develop CPE presentations that are subject to administration by FAE must have their program administered by FAE. The Chapter will be relieved of primary responsibility for promotion, registration processing, financial and facility arrangements, and required reporting procedures.

Financial Guidelines

Each year, the NYSSCPA Board of Directors and FAE Board of Trustees will establish registration fee guidelines for Chapter programs as they do for all other CPE programming. Registration fees for Chapter CPE are set as part of the regular NYSSCPA budgeting process, which occurs in January for the following fiscal year.

This fee structure enables Chapter programs to remain a low-cost CPE alternative. Fees for FAE and Chapter CPE programs have been set to assure that all events help to contribute to appropriate NYSSCPA overhead that supports mandatory education requirements.

Timetable for CPE Programs

Listed below are the critical dates for scheduling Chapter seminars and Chapter conferences and a brief timetable for planning each specific event. Chapter programs are planned annually so that they can be incorporated into the schedule for the CPE year, which begins on June 1 and ends May 31.

Planning the Annual Schedule

- October 1: Submit suggested dates and topics for Chapter programs to FAE by completing the Chapter CPE Request Form;
- December 1: All seminars and conference dates are finalized by FAE.
- Unscheduled Events: Emerging Issues and Topics to be scheduled as needed

Planning the Specific Event

Each event will be assigned to an NYSSCPA staff person to provide assistance with the presentation and administration of the program.

3 months prior - Topic and speaker information is needed for promotional materials.

6 weeks prior - Outlines and course materials are due to FAE for distribution and document retention.

Chapter Responsibilities

Development

- To select topics and speakers that meet the needs of the membership by supplementing the overall NYSSCPA curriculum.
- To submit program information to the FAE twelve(12) weeks prior to the event. This includes: program title, date, location, objectives, designed for, topics, speaker names, and affiliation, level, field of study, and prerequisites. Include this information on the Development Standards Review Form and submit it to the FAE CPE Coordinator who will determine if the program will qualify for credit.
- To submit course outlines and program information that will be included in the conference materials six (6) weeks prior to the event.
- To comply with the quality control standards for CPE presentations and materials.

Administration

- To request date for presentation to the FAE CPE Coordinator after noting special NYSSCPA and FAE events. It is recommended that dates should be submitted eight (8) months in advance of the event on the Request for Chapter Programs Form.
- To contact appropriate speakers and venue if necessary.
- To administer on-site sign-in sheets and program rosters, if necessary.

FAE Responsibilities

Development

- To provide the Chapter with a schedule of planned NYSSCPA and FAE events.
- To provide the Chapter with possible topics and speakers, and suggest topic areas to develop.
- To comply with CPE presentation, reporting, and measurement standards set forth by the New York State Board for Public Accountancy and other regulatory bodies or organizations as may be relevant.

Administration

- To select and approve final date and location of program.
- To design marketing plan and produce appropriate promotion for the event.
- To coordinate the promotion to the Chapter members.

- To coordinate the delivery of electronic course materials.
- To coordinate facility arrangements, including booking space, meals, AV (audiovisual), etc.
- To provide on-site administration, which includes-
 - Checking facility upon arrival for correct set-up
 - Checking-in registrants
 - Providing meeting supplies (program evaluations, CPE certificates of completion, etc.)
- To process evaluations and distribute the results to the Chapter President and Chapter CPE liaison.
- To set a registration fee within the guidelines set by the NYSSCPA and FAE Board of Trustees.
- To receive all payments, and process invoices, refunds and cash disbursements as necessary.
- To process and confirm registrations.

Documentation

- To complete the Technical Review Form to ensure compliance with CPE guidelines.
- To coordinate filing of permanent records.