

## **1. ACCEPTANCE OF TERMS**

Welcome to Universal Accounting Sites, a service operated by Universal Accounting Center ("**Universal Accounting Center**"). Your use of this website and the Universal Accounting Center services is subject to these Terms of Use (hereinafter, "**Terms**"). Universal Accounting Center reserves the right to update these Terms at any time with or without notice to you. The most current version of the Terms can be reviewed by clicking on the "Terms of Use" hypertext link located at the bottom of our web pages. In addition to these Terms, you shall be subject to any other specific guidelines or rules applicable to particular areas of Universal Accounting Center.net that may be posted by Universal Accounting Center from time to time. All such guidelines and rules are hereby incorporated by reference into these Terms. By accessing or using this website or any of the Universal Accounting Center services, you agree to be bound by and comply with these Terms and any such other posted guidelines and rules.

## **2. DESCRIPTION OF SERVICE**

Universal Accounting Sites is website, blog and hosting service offering a variety of valuable resources, images, content, and new stories. Except as provided otherwise, any and all new features, updates and enhancements to the Service, including but not limited to the release of new Universal Accounting Center properties, shall be subject to these Terms.

## **3. FEATURES SUBJECT TO SEPARATE TERMS**

Some of the particular features made available through Universal Accounting Center, such as CPE Courses, may be provided by third party service providers and are subject to the terms and conditions of the respective service provider. Universal Accounting Center may offer other features from time to time that are governed by different terms and conditions, such as access to certain software applications. When you are using any feature that does not have a separate legal agreement, these Terms will apply.

## **4. MODIFICATIONS TO AND DISCONTINUATION OF SERVICE**

Universal Accounting Center reserves the right at any time and from time to time, in its sole discretion, to modify or discontinue, temporarily or permanently, the Service or any aspect or feature thereof (including, but not limited to, content, hours of availability and software and equipment needed for access and use) with or without notice. Universal Accounting Center shall not be liable to you or to any third party for any modification, suspension or discontinuance of the Service or any part thereof. UNIVERSAL ACCOUNTING requires the user to contact UNIVERSAL ACCOUNTING 15 days prior to the payment transaction taking place to ensure no charges are made.

## **5. DISCLAIMER REGARDING THIRD PARTY CONTENT**

The Service consists largely of information furnished by users (including Registered Members) and other third parties. You understand and agree that all messages, information, data, software, images, files and other materials (collectively, "**Content**"), whether publicly posted or privately transmitted, are the sole responsibility of the person from whom such Content originated. This means that you, and not Universal Accounting Center, are entirely responsible for all Content that you upload, post, email or otherwise transmit via the Service.

Universal Accounting Center merely retransmits, and is not a publisher of, Content supplied by users and other third parties and does not control or endorse any user or third party Content posted via the Service. Any opinions, advice, statements, services, offers or other information expressed or made available by users and other third parties are those of the party submitting such Content and not of Universal Accounting Center. Discussion group moderators and other forum leaders, guides and hosts are not authorized Universal Accounting Center spokespersons, and their views do not necessarily reflect those of Universal Accounting Center. Universal Accounting Center cannot and does not guarantee the accuracy, integrity, quality, character or appropriateness of any such third party Content. Under no circumstances will Universal Accounting Center or its affiliates be liable in any way for any such third party Content, including but not limited to any errors or omissions in any such Content, or any loss or damage of any kind incurred as a result of the use of any such Content posted, emailed or otherwise transmitted via the Service. You understand and agree that you must evaluate, and bear all risks associated with, the use of any Content, including any reliance on the accuracy, completeness or usefulness of such Content.

You acknowledge and agree that Universal Accounting Center and its designees shall have the right (but not the obligation), in their sole discretion, to monitor all Content, including but not limited to any Content transmitted through discussion groups, forums and the like, and to refuse, remove, block access to, edit or move any Content that is available via the Service. Without limiting the foregoing, Universal Accounting Center and its designees shall have the right to refuse, remove or block access to any Content that violates these Terms or is otherwise objectionable as determined by Universal Accounting Center, in its sole discretion.

You expressly acknowledge and agree that Universal Accounting Center may preserve Content and may also disclose Content if required to do so by law or in the good faith belief that such preservation or disclosure is reasonably necessary to: (a) comply with legal process; (b) enforce these Terms; (c) respond to claims that any Content violates the rights of third parties; or (d) protect the rights, property or personal safety of Universal Accounting Center, its affiliates, suppliers, users or the public.

## **6. CONTENT YOU SUBMIT**

Universal Accounting Center does not claim ownership of Content you post, upload or otherwise submit for inclusion on the Service (each, a "**Submission**"). However, by posting, uploading or otherwise submitting a Submission for inclusion on publicly accessible areas of the Service, you automatically grant to Universal Accounting Center and its affiliates a perpetual, irrevocable, world-wide, royalty-free and non-exclusive right and license to use, copy, reproduce, modify, adapt, edit, translate, reformat, create derivative works from, distribute, transmit, publish, publicly display and publicly perform your Submission (in whole or in part); to incorporate your Submission into other works in any format, medium or technology now known or hereafter developed; to publish your name in connection with your Submission; and to sublicense such rights to any supplier of the Service. You also grant other users a right and license to access, view, reproduce and store your Submission for such other users' personal use. Universal Accounting Center is under no obligation to post or use any Submission you may provide, and Universal Accounting Center may remove any Submission at any time in its sole discretion. By posting, uploading or otherwise submitting a Submission, you represent and warrant that you own or otherwise control all of the rights to your Submission, including but not limited to all the copyright, trademark and other intellectual property and proprietary rights necessary for you to provide, post, upload

or submit the Submission. You shall be entirely responsible and liable for any damage resulting from any infringement of copyrights, trademarks or other intellectual property or proprietary rights, or any other harm resulting from such Submission.

## **7. USER CONDUCT**

As a condition of your use of the Service, you agree to use the Service only for lawful purposes and solely in accordance with these Terms and any other specific guidelines or rules that may be applicable to any particular portion of the Service

## **8. INDEMNIFICATION**

You agree to indemnify and hold harmless Universal Accounting Center, its affiliates and each of their respective directors, officers, employees and agents from any and all claims or demands made by any third party, and all expenses related thereto (including but not limited to court costs and reasonable attorneys' fees), due to or arising out of or in connection with Content or other materials you submit, post, transmit or make available through the Service, your use of the Service, your violation of these Terms, your violation of any rights of another or any use of your account, regardless of whether such use is authorized by you.

## **9. DISCLAIMER OF WARRANTIES**

YOU EXPRESSLY UNDERSTAND AND AGREE THAT:

a. YOUR USE OF THE SERVICE IS AT YOUR SOLE RISK. THE SERVICE IS PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS. TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, UNIVERSAL ACCOUNTING CENTER AND ITS AFFILIATES EXPRESSLY DISCLAIM ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING BUT NOT LIMITED TO WARRANTIES OF TITLE AND THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT.

b. WITHOUT LIMITING THE FOREGOING, UNIVERSAL ACCOUNTING CENTER AND ITS AFFILIATES MAKE NO WARRANTY THAT (i) THE SERVICE WILL MEET YOUR REQUIREMENTS, (ii) THE SERVICE WILL BE UNINTERRUPTED, TIMELY, SECURE OR ERROR-FREE, (iii) THE RESULTS OBTAINED FROM THE SERVICE WILL BE ACCURATE OR RELIABLE, (iv) THE QUALITY OF ANY PRODUCTS (INCLUDING BUT NOT LIMITED TO SOFTWARE), SERVICES, INFORMATION OR OTHER MATERIAL PURCHASED OR OBTAINED BY YOU THROUGH THE SERVICE WILL MEET YOUR EXPECTATIONS, (v) THE SERVICE, AND ALL SOFTWARE AND OTHER MATERIALS MADE AVAILABLE THROUGH THE SERVICE, IS FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS, AND (vi) ANY ERRORS IN THE SERVICE, INCLUDING BUT NOT LIMITED TO ANY SOFTWARE MADE AVAILABLE IN CONNECTION THEREWITH, WILL BE CORRECTED. WHILE UNIVERSAL ACCOUNTING CENTER USES REASONABLE EFFORTS TO FURNISH ACCURATE AND UP-TO-DATE INFORMATION, NEITHER UNIVERSAL ACCOUNTING CENTER NOR ITS AFFILIATES WARRANT THAT ANY INFORMATION, SOFTWARE OR OTHER MATERIALS CONTAINED IN OR MADE AVAILABLE THROUGH THE SERVICE IS ACCURATE, COMPLETE, RELIABLE, CURRENT OR ERROR-FREE. NEITHER UNIVERSAL ACCOUNTING CENTER NOR ITS AFFILIATES ASSUME ANY LIABILITY OR RESPONSIBILITY FOR ANY ERRORS OR OMISSIONS IN ANY INFORMATION, SOFTWARE OR OTHER MATERIALS CONTAINED IN OR MADE AVAILABLE THROUGH THE SERVICE. UNIVERSAL ACCOUNTING CENTER AND ITS AFFILIATES DISCLAIM ALL WARRANTIES FOR ANY THIRD PARTY GOODS

AND SERVICES RECEIVED THROUGH OR ADVERTISED ON THE SERVICE OR RECEIVED THROUGH ANY LINKS PROVIDED IN THE SERVICE.

c. ANY SOFTWARE AND OTHER MATERIAL DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE SERVICE IS DONE AT YOUR OWN DISCRETION AND RISK, AND YOU WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGE TO YOUR COMPUTER SYSTEM OR LOSS OF DATA THAT RESULTS FROM THE DOWNLOAD OF ANY SUCH MATERIAL.

d. NO ADVICE OR INFORMATION, WHETHER ORAL OR WRITTEN, OBTAINED BY YOU FROM UNIVERSAL ACCOUNTING CENTER OR THROUGH OR FROM THE SERVICE SHALL CREATE ANY WARRANTY OF ANY KIND.

## **10. LIMITATION OF LIABILITY**

IN NO EVENT SHALL UNIVERSAL ACCOUNTING CENTER OR ITS AFFILIATES BE LIABLE FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY, PUNITIVE OR OTHER DAMAGES OF ANY KIND, INCLUDING BUT NOT LIMITED TO DAMAGES FOR LOSS OF PROFITS, GOODWILL, USE, DATA OR OTHER INTANGIBLE LOSSES (EVEN IF SUCH PARTIES HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES), ARISING OUT OF OR IN CONNECTION WITH: (a) THE USE OR THE INABILITY TO USE THE SERVICE; (b) TRANSACTIONS ENTERED INTO THROUGH THE SERVICE; (c) UNAUTHORIZED ACCESS TO OR ALTERATION OF YOUR TRANSMISSIONS OR DATA; (d) STATEMENTS OR CONDUCT OF ANY THIRD PARTY ON THE SERVICE; OR (e) ANY OTHER MATTER RELATING TO THE SERVICE. SUCH LIMITATION SHALL ALSO APPLY WITH RESPECT TO DAMAGES INCURRED BY REASON OF ANY THIRD PARTY GOODS OR SERVICES RECEIVED THROUGH OR ADVERTISED ON THE SERVICE OR RECEIVED THROUGH ANY LINKS PROVIDED IN THE SERVICE INCLUDING, WITHOUT LIMITATION, THE COSTS OF PROCUREMENT OF SUBSTITUTE GOODS OR SERVICES. THE FOREGOING LIMITATIONS SHALL APPLY REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, WARRANTY, TORT, NEGLIGENCE, STRICT LIABILITY OR OTHERWISE, AND NOTWITHSTANDING ANY FAILURE OF ESSENTIAL PURPOSE OF ANY LIMITED REMEDY.

UNDER NO CIRCUMSTANCES WILL UNIVERSAL ACCOUNTING CENTER OR ITS AFFILIATES BE LIABLE FOR ANY LOSS OR DAMAGE CAUSED BY YOUR RELIANCE ON INFORMATION OR ADVICE OBTAINED THROUGH THE SERVICE. IT IS YOUR RESPONSIBILITY TO EVALUATE THE ACCURACY, COMPLETENESS, RELIABILITY, TIMELINESS AND USEFULNESS OF ANY INFORMATION, OPINION, ADVICE OR OTHER CONTENT MADE AVAILABLE THROUGH THE SERVICE. PLEASE SEEK THE ADVICE OF PROFESSIONALS, AS APPROPRIATE, REGARDING THE EVALUATION OF ANY SPECIFIC INFORMATION.

## **11. TRADEMARKS**

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## **12. NOTICE AND PROCEDURE FOR MAKING CLAIMS OF INFRINGEMENT**

Universal Accounting Center respects the intellectual property of others, and we ask our users to do the same. If you believe your work has been copied in a way that constitutes copyright infringement, or your intellectual property rights have been otherwise violated, please follow our Notice and Procedure for Making Claims of Infringement. ALL INQUIRIES NOT RELEVANT TO THE FOREGOING PROCEDURE WILL NOT RECEIVE A RESPONSE.

### **13. DISPUTE RESOLUTION**

Any controversy or claim arising out of or relating to these Terms or breach hereof, or otherwise relating to the Service (with the exception of relief sought by Universal Accounting Center for any violation of its proprietary rights), shall be settled by binding arbitration in accordance with the then-current commercial arbitration rules of the American Arbitration Association. The cost of arbitration, including fees per arbitrator, shall be borne equally by the parties. The location of arbitration shall be Salt Lake City, Utah, USA. To the fullest extent permitted by applicable law, no such arbitration shall be joined to an arbitration involving any other party subject to these Terms, whether through class arbitration proceedings or otherwise.

### **14. GOVERNING LAW; EXCLUSIVE JURISDICTION**

Universal Accounting Center operates and maintains the Service from within the State of Utah, USA. Universal Accounting Center makes no representation that the Service or any content on or accessed through the Service is appropriate or available for use in locations other than the United States of America. You are responsible for compliance with all local laws and regulations, as applicable, including but not limited to all applicable laws regarding online conduct and acceptable content. These Terms and the relationship between you and Universal Accounting Center shall be governed by the laws of the State of Utah, USA, without regard to its conflict of law provisions. **SUBJECT TO THE DISPUTE RESOLUTION PROCEDURES SET FORTH IN SECTION 28, ANY LEGAL ACTION OR PROCEEDING ARISING OUT OF OR RELATING TO THESE TERMS OR YOUR ACCESS TO OR USE OF THE SERVICE SHALL BE INSTITUTED ONLY IN A STATE OR FEDERAL COURT LOCATED IN SALT LAKE COUNTY, UTAH, USA, AND YOU EXPRESSLY CONSENT TO THE PERSONAL AND EXCLUSIVE JURISDICTION OF SUCH COURTS.**

### **15. MISCELLANEOUS**

These Terms, including any specific guidelines or rules posted by Universal Accounting Center from time to time, constitute the entire agreement between you and Universal Accounting Center with respect to your access to and use of the Service and supersede any prior agreements, whether written or oral, between you and Universal Accounting Center with respect to the subject matter hereof. You also may be subject to additional terms and conditions that apply when you use particular services, software or third party content. The failure of Universal Accounting Center to exercise or enforce any right or provision of these Terms shall not constitute a waiver of such right or provision. If any provision of these Terms is found by a court of competent jurisdiction to be invalid or unenforceable, the parties nevertheless agree that the court should endeavor to give effect to the parties' intentions as reflected in the provision, and the other provisions of these Terms shall remain in full force and effect. You agree that regardless of any

**statute or law to the contrary, any claim or cause of action arising out of or related to use of the Service or these Terms must be filed within one (1) year after such claim or cause of action arose or be forever barred. The section headings used herein are for convenience only and shall not be given any legal or contractual effect.**

## **16. DOMAIN NAME/WEBSITE ADDRESS**

If you do not have a domain name, Universal Accounting Center will purchase one in your behalf for a minimal annual fee. If you choose to change your domain name within the first two days of setup, you will be charged a \$25.00 USD fee. If you wish to transfer the domain name from Universal Accounting Center to another service, you will need to purchase it from Universal Accounting, the legal owners, for \$99.00 USD. Universal Accounting Center reserves the right to change this price at any time without notice. Universal Accounting Center, in its sole discretion, may terminate, suspend or otherwise restrict your user ID, password or access to or use of the Service (or any portion thereof) at any time for any reason whatsoever, including, without limitation, if Universal Accounting Center believes that you have violated or acted inconsistently with the letter or spirit of these Terms. You acknowledge and agree that any termination, suspension or restriction of your access to the Service under any provision of these Terms may be effected without prior notice, or any notice at all, and that Universal Accounting Center may immediately deactivate or delete your account and all related information and files in your account and/or bar any further access to such files or the Service. Universal Accounting Center shall not be liable to you or any third party for any termination, suspension or restriction of your access to the Service.

## **17. CONTACT INFORMATION**

**If you have any questions regarding the Service, or wish to report any violations of these Terms, please contact Universal Accounting Center at: [info@universalaccounting.com](mailto:info@universalaccounting.com) .**