

CONTRACTED SERVICES AGREEMENT
CPA FINANCIAL SUPPORT SERVICES

THIS CONTRACTED SERVICES AGREEMENT (this “**Agreement**”) is made effective as of December 1, 2019, (the “**Effective Date**”) by and between IETF Administration LLC, a Delaware limited liability company (“**IETF LLC**”) and Gelman, Rosenberg & Freedman CPAs, a Professional Services Corporation (the “**Contractor**”). Contractor and IETF LLC are collectively referred to herein as the “**Parties**”, and each is individually referred to as a “**Party**”.

1. Services.

a. Scope. Contractor will provide to IETF LLC certain CPA Financial Support Services and other services described in any Statement of Work(s) (“**SOW(s)**”) executed by the Parties or as otherwise mutually agreed by the Parties (collectively, the “**Services**”). The first SOW is attached to this Agreement as Exhibit A. The Parties may agree to amend the scope and nature of the Services, such changes will only be effective when documented in a writing signed by both Parties.

b. Work Standards. Contractor will perform the Services in a professional and workmanlike manner and in accordance with the prevailing industry standards for the performance of comparable Services. Contractor agrees to comply with all IETF LLC policies, as provided by IETF LLC to Contractor from time to time.

2. Staffing

a. Key Personnel. To the extent any of the Contractor employees identified as “**Key Personnel**” in the relevant SOW terminate their employment with Contractor, either voluntarily or involuntarily, Contractor will notify IETF LLC and consult with IETF LLC on a suitable replacement with equal or greater qualifications. Contractor will provide a suitable replacement within a reasonable period of time and will give IETF LLC ongoing progress reports during its search. Nothing herein will alter the fact that Contractor may in its sole discretion employ their employees as “employees-at-will” and may terminate their employment for any lawful reason.

b. Subcontractors. Contractor plans for the Services to be performed entirely by Contractor employees. Contractor will not engage the services of third party contractors, subcontractors or consultants (“**Subcontractors**”) in connection with the performance of its obligations under this Agreement without the prior written consent of the IETF LLC, specifying both the specific Subcontractor and the scope of work which it is permitted to undertake. To the extent IETF LLC consents to the use of any Subcontractors, Contractor will be fully responsible for each such Subcontractor’s compliance with the terms of this Agreement and for all actions and omissions of such Subcontractors in their performance or failure to perform as required hereunder. Contractor will be responsible for all taxes and other costs and expenses attributable to the compensation payable to, and the Services provided by, Contractor under this Agreement.

3. Independent Contractor. Contractor’s relationship with IETF LLC will be that of an independent contractor and nothing in this Agreement is intended to, or should be construed to, create a partnership, agency, joint venture, or employment relationship. Consistent with broad direction set by IETF LLC, Contractor will determine what actions are required to perform the Services and to achieve the relevant objectives. Contractor will provide its own equipment and set its own hours. Contractor

may engage on other projects during the term of this Agreement, provided such work does not present a conflict of interest, result in disclosure of CI or otherwise interfere with Contractor's ability to complete the Services under this Agreement in a satisfactory manner. Contractor will not be provided any training by IETF LLC and is expected to have all the expertise necessary to carry out the Services. Contractor will be responsible for the compensation of its personnel, including any Subcontractors, and will pay all related taxes, contributions and benefits. IETF LLC will not be responsible for providing any compensation, insurance, medical, disability or other benefits to Contractors' personnel.

4. Term. The initial term of this Agreement will begin on the Effective Date and end on December 31, 2021. The Parties may agree in writing to renew the engagement for two successive two-year renewal periods upon expiration of the then current term (for a possible maximum total term of six years from the Effective Date), and the terms of this Agreement will continue to apply during any such renewal terms.

5. Termination.

a. For convenience. Either party may terminate this Agreement, any SOW or any subset of Services at any time and for any reason with 90 days' prior written notice to Contractor. In addition, the failure by the Parties to renew the Agreement by the last day of the then current term will terminate the Agreement, unless the Parties have agreed to extend the period for renewing the Agreement.

b. For cause. Either Party may terminate this Agreement immediately upon written notice if the other Party materially breaches an obligation of this Agreement and does not cure such breach to the reasonable satisfaction of the non-breaching Party within 45 days of receiving notice of such breach.

c. Transition. Upon notice of termination for any reason by either Party in accordance with the terms of this Agreement, or in the event the Parties do not intend to renew the Agreement (in whole or in part) at the end of the then current term, the Contractor will assist IETF LLC in the orderly and timely transition of the Services, or a subset thereof, to a successor provider (a "**Successor**") by providing certain transition Services (the "**Transition Services**"). Contractor agrees to perform Transition Services upon IETF LLC's request, for a period determined by IETF LLC, but not to exceed 6 months after the date of expiration or termination of the Agreement. The Transition Services will include providing IETF LLC and/or a Successor with all documentation of operational and procedural practices required for the orderly transition; transitioning applicable help desk functions; providing joint project planning; and, consistent with Contractor's contractual confidentiality obligations to third parties, providing IETF LLC and/or its designees all information that is reasonably necessary to enable a Successor to provide the Services, or a subset thereof. During any period of Transition Services that extends beyond the date of termination or expiration of this Agreement, Contractor will nonetheless continue to perform Services in accordance with the Work Standards and fee structure in effect on the date of notice of termination, unless the Parties mutually agree, pursuant to good faith negotiations, to the application of a revised fee structure during that extension period. To the extent that the scope of Contractor's overall obligations hereunder materially increases or decreases as a result of the agreement between the Parties regarding Contractor's performance of such Transition Services, the Parties will mutually agree to a revised fee structure which adequately compensates Contractor for such additional or reduced scope of work. All other terms and conditions of this Agreement will continue to apply during Contractor's provision of such Services & Transition Services.

d. Effect of termination. Upon the later of the effective date of expiration or termination of this Agreement or the end of the Transition Services period (hereafter, the “**Termination Date**”), Contractor will have no further obligation to perform the Services. Within 7 days of the Termination Date, Contractor will return to IETF LLC (without retaining copies) all documentation and other materials relating to the Services (except for the records described in Section 7, or, at IETF LLC’s request, destroy all copies of such documentation and materials and certify in writing that such destruction has occurred. Within 30 days after review and acceptance of an undisputed final invoice, IETF LLC will pay to Contractor all Contractor fees, reimbursable expenses and approved costs that are due and owing for the Services and Transition Services.

e. Survival. The provisions of Sections 5, 7, 8, 9, 11, and 14 shall survive the expiration or termination of this Agreement.

6. Compensation and expenses.

a. Compensation. IETF LLC will compensate Contractor for the Services at the rates set forth in the applicable SOW and in accordance with the schedule set forth therein. Contractor will send an invoice on a monthly basis or as otherwise set forth in the applicable SOW to IETF LLC at [exec-director@IETF LLC.org](mailto:exec-director@IETFLLC.org), which invoices will include a description of Services performed. IETF LLC will pay undisputed amounts of such invoice within 30 days of receipt.

b. Expenses. IETF LLC will reimburse Contractor for any pre-approved expenses in accordance with the IETF LLC’s travel and expense reimbursement policy. Other than direct expenses incurred according to the IETF LLC’s travel and expense reimbursement policy, Contractor will be solely responsible for all other costs and expenses incurred in performance of this Agreement.

7. Records & Audit.

a. Records. Contractor agrees to keep and maintain, during the term of this Agreement and for a period of three (3) years thereafter, or for longer periods as required by law or as reasonably requested by IETF LLC (such as for financial or tax purposes or in connection with any ongoing or threatened litigation, suit or proceeding), full and complete records that relate to the provision of Services and that fully substantiate all charges invoiced and Services performed pursuant to this Agreement. All such records will be kept in accordance with generally accepted business and accounting practices, and IETF LLC policies.

b. Audit. During the term of this Agreement and not more than twice per calendar year (unless circumstances warrant additional audits as described below), having given at least 5 business days’ notice, the IETF LLC or its representatives may audit the Contractor’s records, documents, correspondence, books, files, IT systems and data centers, as used in the performance of this Agreement, to ensure compliance with this Agreement. Notwithstanding the foregoing, the Parties agree that the IETF LLC or its representatives may conduct an audit of Contractor at any time, both during or after the term of the Agreement, in the event of (i) audits required by governmental or regulatory authorities, (ii) investigations of claims of misappropriation, fraud, or business irregularities of a potentially criminal nature, (iii) ongoing or threatened litigation, suit or proceeding, (iv) the IETF

LLC reasonably believes that an audit is necessary to address a material operational problem or issue that poses a threat to the IETF or the IETF LLC, or (v) audits as otherwise described in this Agreement, an SOW or any Exhibits to the Agreement.

8. Confidentiality & Data Privacy.

a. Confidentiality. In the course of Contractor's engagement with IETF LLC, either Party may be exposed or have access to information, materials or documents that the other Party considers confidential and that is provided to the receiving Party under circumstances reasonably indicating that they are confidential or proprietary ("CI"). Each Party agrees, both during and after this Agreement, to maintain the other Party's CI as confidential, and to not disclose or cause to be disclosed the other Party's CI, nor use the other Party's CI for any purpose, except as necessary for the purposes of performing under or receiving the benefits of this Agreement. Each Party will return or destroy any CI in its possession upon termination of this Agreement upon the request of the other Party. Each Party acknowledges and agrees that the other Party will be entitled, in addition to any other remedies available to it at law or in equity, to the issuance of injunctive relief, without bond, enjoining any breach or threatened breach of the receiving Party's obligations hereunder with respect to CI, and such further relief as any court of competent jurisdiction may deem just and proper.

b. Data Privacy. Contractor may access, collect, use, store and share all IETF data, including but not limited to IETF LLC CI, personal data, content in any form, and any other data received, collected, created or generated by or on behalf of, or made available to Contractor in the course of performing under this Agreement, solely as necessary to perform the Services and/or produce the Work Product. IETF LLC retains all right, title, and interest in the IETF LLC data. Contractor agrees to comply with all applicable laws and IETF LLC policies regarding the treatment, processing and protection of IETF LLC data, including any personal information, as further set forth in the Data Processing Addendum attached to this Agreement as Exhibit C.

9. Intellectual Property.

a. Work Product. The IETF Trust is a Virginia common law non-profit Trust whose beneficiary is the IETF community. The IETF Trust will own all right, title and interest in and to all information, materials and other proceeds that Contractor creates in the course of, or that otherwise result from, the Services or Contractor's engagement with IETF LLC ("**Work Product**"). All Work Product will be deemed "works made for hire" to the extent permissible under the copyright law, and to the extent any Work Product may not be so deemed, Contractor hereby assigns all right, title and interest in and to all intellectual property and other proprietary rights in such Work Product to the IETF Trust. Contractor will not incorporate any third party intellectual property into the Services or Work Product without IETF LLC's prior written consent. Contractor retains ownership in all other works Contractor created prior to this Agreement or creates in the future outside of the scope of the Services and Contractor's engagement with IETF LLC ("**Contractor IP**"). Upon termination of this Agreement, Contractor will provide to IETF LLC any working drafts or other interim phases of deliverables Work Product as they exist upon termination.

b. Contractor IP. Contractor hereby grants to IETF Trust and IETF LLC a perpetual, irrevocable, world-wide, non-exclusive, royalty-free, license to use, reproduce, display and otherwise fully exploit

any Contractor IP incorporated into or otherwise necessary to use the Work Product or Services for the purposes for which they are intended, including with the right to sublicense to the IETF community and to IETF LLC's service providers (but only to the extent necessary in order to permit IETF LLC to obtain the benefit of this Agreement); provided that neither the IETF Trust nor IETF LLC may sublicense Contractor IP in a manner that permits others to compete with Contractor in providing the Services.

c. Data. All data used or collected in the course of the Services or by the Work Product will be the property of the IETF Trust.

10. Warranties. Contractor warrants that (i) it will perform all Services in a professional and workmanlike manner, in accordance with highest ethical standards, (ii) it has the right and authority to enter into this Agreement, (iii) it has the knowledge and skills to provide the Services, (iv) it will comply with all applicable laws, statutes, or regulations in the performance of the Services, (v) that it will comply with all IETF LLC policies, as may be provided by IETF LLC to Contractor from time to time and (vi) the Services and Work Product, and the use of any Contractor IP in accordance with this Agreement, will not violate or in any way infringe upon the rights of third parties. Contractor warrants that the work will perform in accordance with any applicable documentation, specifications and written descriptions provided by IETF LLC to Contractor, and in a reliable and secure manner.

11. Indemnification.

a. Indemnification of IETF. Contractor agrees to indemnify, defend and hold IETF LLC and its member, directors and officers, and the IETF Trust and the IETF Trustees harmless from all claims, losses or expenses (i) arising in connection with Contractor's (or any Subcontractor's) breach of this Agreement, (ii) alleging that all or any part of the Work infringes or misappropriates any intellectual property rights of any third party, or (iii) in connection with Contractor's (or any Subcontractor's) negligence or willful misconduct.

b. Indemnification of Contractor. IETF LLC agrees to indemnify, defend and hold Contractor (and its officers, directors, managers, owners and agents) harmless from all claims of third parties (i) asserting that its rights were infringed as a result of using materials provided to such Contractor indemnified party by IETF LLC in the manner, and for the purposes, for which such use was specifically authorized in performance under this Agreement, and without violation of any law, rule, regulation, policy or contractual obligation; and (ii) relating to IETF LLC's, or its agents' negligence or willful misconduct, but not related, directly or indirectly, to the conduct, misconduct, act, omission or negligence of Contractor or its personnel or agents, or Contractor's performance or non-performance of its obligations under this Agreement.

c. Terms of Defense and Indemnification. An indemnified party will promptly notify the indemnifying Party, in writing, of any claim for which it believes that it is entitled to indemnification. An indemnified party will, at the indemnifying Party's request and expense, allow the indemnifying Party to conduct and/or settle all negotiations and litigation resulting from the claim. Notwithstanding the foregoing, the indemnified party may employ counsel at its own expense to assist it with respect to any such claim; provided, however, that if the retention of such counsel is necessary because of a conflict of interest of either the indemnifying Party or its counsel or because the indemnifying Party does not promptly assume control of the claim, the indemnifying Party will bear the expense of such counsel. No indemnified party will have authority to settle any claim on behalf of the indemnifying Party. Each

indemnified party will cooperate with the indemnifying Party, who will reimburse the indemnified party for any out-of-pocket expenses (including the reasonable fees of attorneys and other professionals) the indemnified party incurs in providing the requested assistance.

12. Insurance. Contractor will maintain any required and customary insurance in amounts and types reasonable for the type of business conducted by Contractor and at IETF LLC's request, will make IETF LLC an additional insured under any such applicable policy. Contractor will provide evidence of insurance and endorsements at IETF LLC's request, and will cooperate with IETF LLC in good faith to adjust such insurance coverage as appropriate for the Services.

13. Dispute Resolution. The Parties will first negotiate in good faith to attempt to resolve any dispute arising in connection with this Agreement, including escalation to representatives of each Party. If the dispute is not resolved within 30 days of escalation, either Party may initiate mediation with a mutually agreed upon mediator, with substantial experience handling complex business transactions or litigation. If the Parties are unable to resolve the dispute(s) by mediation, then either Party may initiate arbitration. The arbitration will be initiated and conducted according to the American Arbitration Association's ("AAA") Commercial Arbitration Rules, in a mutually agreed upon location before a single neutral arbitrator appointed in accordance with the AAA's Arbitration Rules. If either Party refuses to perform any of its obligations under the final arbitration award (following appeal, if applicable) within the time specified therein or, if no such time is specified, within thirty (30) days of such award being rendered, then the other Party may enforce the final award in any court of competent jurisdiction.

14. Miscellaneous.

a. Governing Law. This Agreement will be governed by Delaware law.

b. Assignment. Contractor may not assign or delegate any of its rights or obligations set forth in this Agreement without IETF LLC's prior written consent.

c. Third Party Beneficiaries. This Agreement is binding and will inure solely to the benefit of the Parties hereto (and to the benefit of the IETF Trust with respect to intellectual property), and their respective successors and permitted assigns. The IETF Trust and the indemnified parties in Section 11 is the only intended third party beneficiary to this Agreement. Other than the IETF Trust and the indemnified parties, nothing in this Agreement will be enforceable by a third party.

d. Entire Agreement; Amendment. This Agreement, together with any SOWs, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter. The Parties may amend this Agreement in a writing signed by both Parties.

e. Counterparts. This Agreement may be executed in counterparts, each of which will be deemed an original, but all of which together will be deemed to be one and the same agreement.

f. Notices. All notices, requests, directions, approvals or other communications to be provided hereunder will be in writing and will be deemed to have been sufficiently given (a) upon receipt if delivered in person; or (b) on the date transmitted if by email or facsimile. All notices will be sent to the applicable Party at the address(es) set forth below (or as otherwise instructed in writing by such Party):

If to IETF LLC:

IETF Administration LLC
Attn: Executive Director
exec-director@ietf.org
1000 N. West St, Ste. 1200
Wilmington, DE 19801

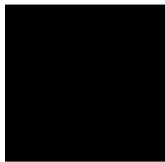
If to Contractor

GRF CPAs & Advisors
Attn: OAAS Director
jpace@grfcpa.com
4550 Montgomery Avenue, Suite 800N
Bethesda, MD 20814

[SIGNATURE PAGE FOLLOWS]

Read and agreed to by:

IETF ADMINISTRATION LLC



By: Jay Daley
Title: IETF Executive Director
Email: exec-director@ietf.org

GELMAN, ROSENBERG & FREEDMAN CPAS



By: John Pace
Title: Partner, Director
Email: jpace@grfcpa.com

EXHIBIT A
STATEMENT OF WORK #1

This Statement of Work #1 (“**SOW**”) is entered into effective as of this 5 day of November 2019 (the “**Effective Date**”) by and between Gelman, Rosenberg & Freedman CPAs (“**Contractor**”) and IETF Administration LLC (“**IETF LLC**”). This SOW is incorporated into, and forms a part of, the Contracted Services Agreement, dated 1 December 2019 by and between the Parties (the “**Agreement**”). Any term not defined herein will have the meaning ascribed to it in the Agreement. This SOW must be signed by both Parties to be effective.

1. **Description of Services.** Contractor agrees to provide IETF LLC with the following Certified Public Accounting Financial Management Services:
 - a. **One Time Transition.** From December 1, 2019 through December 31, 2019, Contractor will work with IETF LLC’s current financial services provider to prepare for the orderly transition and full takeover of accounting operations starting on January 1, 2020.
 - b. **Professional Service.** Contractor will provide (i) a Certified Public Accounting professional on staff for IETF LLC’s financial management in accordance with applicable laws and regulations, (ii) budgets and year-end forecasts in a timely fashion, and (iii) invoices with appropriate supporting documentation. Contractor will issue 1099s as required and file 1096 as required and will work with selected auditor to perform year-end audit. Year-end audited financial reports will be provided to the Internet Society as required according to the IETF LLC/Internet Society agreement. [<https://www.ietf.org/documents/180/IETF-LLC-Agreement.pdf>]
 - c. **Bank Accounts.** Contractor will maintain a separate checking and savings account for the IETF LLC. Payments and withdrawals from the IETF LLC accounts must be approved by the IETF LLC’s Executive Director. The IETF LLC bank accounts will be funded by registration fees, meeting and other IETF-related sponsorship payment, other revenues, when received, and from the Internet Society as agreed to in the IETF LLC/Internet Society agreement.
 - d. **Monthly Financial Statements.** Contractor will perform monthly bank account reconciliations and will produce IETF LLC-formatted monthly and meeting specific financial statements for the IETF LLC Board, including Board requested notes, according to the approved schedule. Monthly financials will be based on Generally Accepted Accounting Principles. The format and schedule of the financial statements may be modified by the IETF LLC Board or Executive Director. Contractor will provide customized financial reports to the IETF LLC Executive Director or Board as requested. Contractor will also participate in IETF LLC Board Finance Committee calls, as requested.
 - e. **Annual Budget.** Contractor, with the review by and approval of the IETF LLC Board and the Executive Director, will develop an initial draft of the IETF LLC Budget. A Chart of Accounts will be used to track all transactions against the yearly budget.

- f. **Accounts Payable.** Contractor will review and process all approved Accounts Payable for the IETF LLC. This includes:
- i. Timely payment of invoices

2. Fees.

Service/Task	Fees	Frequency/Invoice Date
Transition (Total One-Time Fee)	██████████	Billed upon completion.
Monthly Accounting	████████████████████	Payable on a monthly basis*
Year-End Close	██████████	Billed upon completion.
Annual Audit Support	██████████	Billed upon completion.
Annual Budget Support	██████████	Billed upon completion.
Preparation of IRS Forms 1099	██████████	Billed upon completion.
Total Year-End	██████████	Billed upon completion.
TOTAL FEES EXCLUDING TRANSITION	██████████	

*Payments for the monthly accounting services will be due on the first of each month starting on January 1, 2020.

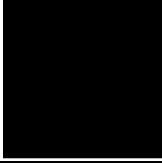
3. **Key Personnel.** The following individuals are Key Personnel as described in the Agreement for purposes of the Services described in this SOW:

- Engagement Partner: John R. Pace
- Engagement Manager: Yevgeniy Sukhenko
- Senior Accountant: Brittany Boynton
- Staff Accountant: Louis Fung

4. **Changes in Scope.** After the initial 90 days of Services after conclusion of the transition period, Contractor and IETF LLC will meet with to revisit this SOW, the scope and nature of Services, re-evaluate the anticipated level of effort, and discuss areas for improvement. To the extent the Parties agree to make any changes to the scope of Services, they will also agree in good faith to any appropriate adjustments to the fees set forth in this SOW.

5. **Agreement.** All of the terms, covenants and conditions set forth in the Agreement are incorporated herein by reference as if the same had been set forth herein in full.

IETF ADMINISTRATION LLC



By: Jay Daley
Title: IETF Executive Director
Email: exec-director@ietf.org

GELMAN, ROSENBERG & FREEDMAN CPAS



By: John R. Pace, CPA
Title: Partner & Director
Email: jpace@grfcpa.com

EXHIBIT C
DATA PROCESSING ADDENDUM

DATA PROCESSING ADDENDUM

This **Data Processing Addendum**, including any Appendix and Annexes hereto, (collectively, the "**Addendum**"), is made a part of the Contracted Services Agreement dated January 1, 2019 (the "**Agreement**") by and between IETF Administration LLC ("IETF LLC") and Gelman, Rosenberg & Freedman CPAs ("Contractor"), (collectively, the "**Parties**," and each individually a individually "**Party**").

1 SCOPE

- 1.1 To the extent that any Applicable Data Protection Law governs any of the functions or services undertaken pursuant to the Agreement, then this Addendum shall apply in full.
- 1.2 In the event of a conflict between the terms and conditions of this Addendum and the Agreement with respect to data privacy, the terms and conditions of this Addendum shall supersede and control.
- 1.3 For the avoidance of doubt, any and all conditions, responsibilities, rights, obligations, and provisions set forth in the Agreement that are neither addressed nor contradicted by this Addendum, shall continue to apply in full.

2 DEFINITIONS

- 2.1 **Applicable Data Protection Law** means the General Data Protection Regulation, as implemented in the relevant European Union Member State.

- 2.2 **Business Days** means Monday through Friday, except for Federal legal public holidays as defined by 5 U.S.C. § 1603(a).
- 2.3 **Consent** of the Data Subject means any freely given, specific, informed and unambiguous indication of the Data Subject's wishes by which he or she, by a statement or by a clear affirmative action, signifies agreement to the Processing of Personal Data relating to him or her.
- 2.4 **Controller** means the natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the Processing of Personal Data.
- 2.5 **General Data Protection Regulation or GDPR** means Regulation 2016/679, adopted by the European Parliament on April 27, 2016, on the protection of natural persons with regard to the Processing of Personal Data and on the free movement of such data, and repealing the 1995 Data Protection Directive (95/46/EC).
- 2.6 **Personal Data** means any information provided to Contractor from IETF pursuant to the Master Services Agreement and/or this Addendum that relates to a natural person who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.
- 2.7 **"Personal Data Breach"** means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, Personal Data transmitted, stored or otherwise Processed.

2.8 **Process** or **Processing** means any operation or set of operations which is performed on Personal Data, whether or not by automated means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

2.9 **Processor** means a natural or legal person, public authority, agency or other body which Processes Personal Data on behalf of the Controller.

2.10 **Sub-Processor** means any Processor engaged by Contractor or by any other Sub-Processor of Contractor who agrees to receive from Contractor or from any other Sub-Processor of Contractor Personal Data exclusively intended for Processing activities to be carried out on behalf of IETF after the transfer in accordance with the Master Services Agreement and/or this Addendum.

2.11 **Supervisory Authority** means an independent public authority which is established pursuant to Article 51 of the GDPR.

3 NATURE AND PURPOSE OF THE PROCESSING

3.1 The subject-matter, duration, nature, and purpose of the Processing, the types of Personal Data, and the categories of Data Subjects covered by this Addendum are set forth in the Agreement and when necessary, supplemented in Annex 1.

3.2 Within thirty (30) Business Days of this Addendum entering into force, each Party shall provide the other with the contact information of its Data Protection Officer or other representative responsible for responding to data privacy matters and inquiries.

4 DATA CONTROLLER

4.1 IETF LLC agrees that at any and all times that it is serving as a Controller for the purposes of satisfying the terms and conditions of the Agreement or this Addendum, it shall undertake and adhere to the following:

- a. Ensure that Personal Data has been lawfully and validly collected, including (where appropriate) obtaining the Data Subject's consent to the Processing of his/her Personal Data as described herein.
- b. Respond promptly to any communication or correspondence from a Data Subject, or a third-party acting on the Data Subject's behalf, regarding the invocation of his or her rights pursuant to the GDPR.
- c. Implement appropriate technical and organizational security measures to safeguard Personal Data from accidental, unauthorized, or unlawful destruction, loss, alteration, disclosure, or access.
- d. Inform Contractor, within ninety (60) Business Days upon termination of the Agreement or after completion of all necessary Processing, as the case may be, whether to return, or destroy and certify the destruction of, all Personal Data.

5 DATA PROCESSOR

5.1 Contractor agrees that at any and all times that it is serving as a Processor for the purposes of satisfying the terms and conditions of the Agreement and this Addendum, it (and any individual or entity acting on its behalf) shall undertake and/or adhere to the following:

- a. Process Personal Data only in accordance with the terms and conditions set forth in the Agreement and this Addendum, or on

the documented instructions from IETF LLC, unless otherwise required to do so by law. In the event Contractor is compelled by law to Process Personal Data provided to it by IETF LLC in a manner beyond or in contrast to the terms and conditions set forth in the Agreement and this Addendum, or the documented instructions from IETF LLC, it shall notify IETF LLC of that legal requirement prior to Processing, unless such notification is expressly prohibited by law.

- b. Maintain confidentiality of all Personal Data, and ensure that individuals who are authorized to Process Personal Data on its behalf have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality.
- c. Implement technical and organizational security measures to safeguard Personal Data from accidental, unauthorized, or unlawful destruction, loss, alteration, disclosure, or access. Contractor shall, at least annually, assess, test, and evaluate the adequacy and the effectiveness of its technical and organizational security measures used to Process Personal Data, in accordance with industry standards or such alternative standards that are substantially equivalent.
- d. Provide, to the greatest extent reasonably possible, assistance to IETF LLC in relation to any inquiry, complaint, or claim concerning the Processing of Personal Data within the scope of the Agreement and this Addendum. Contractor shall refer promptly and without delay, any correspondence it receives from a Data Subject seeking to invoke his/her rights under the GDPR to IETF, and shall not respond to such a

request, unless otherwise required by law.

- e. Provide IETF LLC, to the greatest extent reasonably possible, access to Personal Data to enable it to comply with its legal obligations with regard to Data Subjects invoking their rights under the GDPR. Contractor shall, at the request of IETF LLC and without delay, amend, correct, delete, cease using, or restrict the use of Personal Data.
 - f. Provide, to the extent reasonably possible, assistance to IETF LLC on any privacy impact assessment or consultation with Supervisory Authorities concerning the Processing of Personal Data within the scope of the Agreement and this Addendum.
 - g. Within thirty (60) Business Days of receiving notice pursuant to Section 4.1(d) of this Addendum, either return all Personal Data and the copies thereof to IETF LLC, or destroy and certify the destruction of, all Personal Data, unless otherwise prohibited by law.
 - h. Except as is provided in Section 8 of this Addendum, make available, upon request, to IETF within sixty (60) Business Days all information necessary to demonstrate compliance with the obligations set forth in the Agreement and this Addendum.
 - i. Maintain, in accordance with Article 30.2 of the GDPR, records of its Processing undertaken on behalf of IETF LLC.
- 5.2 Contractor acknowledges and agrees that it will undertake any and all of the functions or services described in this Addendum at no additional cost, expense, or fee to IETF LLC.

6 SUBPROCESSOR ACTIVITIES

6.1 IETF LLC acknowledges and agrees that in order to satisfy the terms and conditions of the Agreement and this Addendum, Contractor may contract with a third-party to perform sub-Processing, subject to the conditions set forth in this Section. IETF LLC hereby agrees to the approved sub-Processors listed in Appendix A: Annex 3.

6.2 Upon request, Contractor shall inform IETF LLC of any third-party performing, on the behalf of Contractor, any sub-Processing activities related to the Agreement or this Addendum, and of any intended changes concerning the addition or replacement of a third-party, thereby giving IETF the opportunity to object to such changes. Notwithstanding the foregoing, IETF may only object to Contractor's use of a new sub-Processor where there are reasonable grounds to believe that the sub-Processor will be unable to comply with the terms of the Agreement or this Addendum. If IETF objects to Contractor's use of a new sub-Processor, IETF shall notify Contractor in writing within ten (10) Business Days after receiving notification regarding the use of the sub-Processor.

6.3 Contractor shall ensure that any third-party that performs sub-Processing activities concerning Personal Data on its behalf shall be subject to all applicable obligations set forth in the GDPR, including all applicable conditions of confidentiality.

6.4 Contractor shall remain liable to IETF LLC and any applicable Data Subject for any breaches caused by a third-party performing sub-Processing activities.

7 PERSONAL DATA BREACH

7.1 Contractor shall notify IETF LLC, promptly and without delay (and in no event in more than three (3) Business Days), of any actual Personal Data Breach after Contractor becomes aware of the incident.

7.2 Contractor shall, to the greatest extent possible, include in its Personal Data Breach notification to IETF LLC the following: a description of the nature of the Personal Data Breach, including, where possible, the categories and approximate number of Data Subjects concerned; a description of the likely consequences caused by the Personal Data Breach; a description of the measures taken or proposed to be taken to address the Personal Data Breach, including, where appropriate, measures to mitigate its possible adverse impact on Data Subjects; and, the name and contact details of Contractor employee or representative from whom more information can be obtained.

7.3 Contractor shall, taking into account the nature of the Processing and the information available to it, provide reasonable assistance to IETF LLC to enable it to satisfy its legal obligations to notify any Supervisory Authority, regulatory or governmental authority, Data Subject, or any other individual or entity of a Personal Data Breach.

8 AUDIT REQUIREMENTS

8.1 Contractor shall, upon request by IETF LLC, submit to audits conducted by IETF LLC or a third-party on IETF LLC's behalf to demonstrate compliance with its obligations under this Addendum.

8.2 IETF LLC acknowledges and agrees that it shall only conduct the audits described in Section 8.1 of this Addendum if Contractor has been subject to a Personal Data Breach or it cannot reasonably demonstrate compliance with its obligations under this Addendum.

8.3 The Parties shall, in advance of any audit undertaken pursuant to this Section, agree in writing on the nature, scope, and means, of the audit. Any and all audits shall be

conducted under the supervision of Contractor.

9 INTERNATIONAL TRANSFER OF PERSONAL DATA

9.1 In the event that Contractor is undertaking or intends to undertake the Processing of Personal Data on the behalf of IETF LLC that involves the transfer of Personal Data to any non-European Economic Area country or to an international organization that has not been recognized by the European Commission as providing an adequate level of protection for Personal Data, such transfer shall be undertaken in accordance with Section 9.2.

9.2 To the extent that Section 9.1 is not applicable, the transfer of Personal Data described herein shall comply with the terms and conditions of the Standard Contractual Clauses for the Transfer of Personal Data to Processors Established in Third Countries approved by the European Commission Decision of February 5, 2010, which is reproduced in full at Appendix A. In the event that Appendix A is amended, replaced, or repealed by government authorities, the Parties shall adhere, to the greatest extent possible, to any new applicable provisions or obligations set forth by the government authorities, until such time that both Parties can agree to new terms and conditions governing the transfer of Personal Data to any non-European Economic Area country or international organization. The parties agree that, to the extent applicable, the prior written consent to the engagement of Sub-Processors required by Clause 5(h) of the Standard Contractual Clauses has been satisfied pursuant to Section 6 of this Addendum. In case of any conflict between the terms and conditions set forth in Appendix A and any other part of the Master Agreement and/or this Addendum, the

terms and conditions set forth in Appendix A shall prevail.

10 LAWFUL ACTIVITIES AND COMPLIANCE

10.1 IETF LLC and Contractor shall perform all activities related to this Addendum in accordance with all relevant terms and conditions set forth in the GDPR.

10.2 With regard to any provision of this Addendum, Contractor shall inform IETF LLC promptly if, in its opinion, an instruction from IETF LLC violates any Applicable Data Protection Law.

10.3 In the event that Contractor cannot, for whatever reason, comply with the GDPR, it shall promptly and no case later than ten (10) Business Days, notify IETF LLC and provide reason(s) for noncompliance.

11 DISPUTES AND GOVERNING LAW

11.1 Any action, suit, or proceeding arising under or in connection with this Addendum must be commenced within one year after the claim or cause of action accrued. The prevailing Party in any action, suit or proceeding shall be entitled to recover, in addition to any other remedy under this Addendum, reasonable attorney fees and costs.

11.2 Any action, suit, or proceeding arising under or in connection with this Addendum shall be governed in all respects by the law stipulated to in the Agreement, unless the governing law is controlled by the terms and conditions set forth in any Applicable Data Protection Law.

12 THIRD-PARTY RIGHTS

12.1. Unless expressly provided for in this Addendum, or provided for in any Applicable Data Protection Law, a person who is not a

party to this Addendum has no right to enforce any term or responsibility set forth herein.

12.2. Unless required by law or by the terms and conditions provided for in this Addendum, the Parties do not require the consent of any third-party to terminate, rescind, amend, or otherwise alter this Addendum at any time.

Exhibit C: Appendix A

Standard Contractual Clauses Governing Personal Data Transfers

1 DEFINITIONS

The definitions set forth in Section 2 of the Addendum are fully incorporated into this Appendix.

2 DETAILS OF THE TRANSFER

The details regarding the transfer of Personal Data from the Data Exporter (Company) to the Data Importer (Contractor), including any transfer of Special Categories of Data, where applicable, are specified in Annex 1 which forms an integral part of this Appendix.

3 THIRD-PARTY BENEFICIARY

3.1. The Data Subject can enforce against the Data Exporter this Section, Section 4(b) to (i), Section 5(a) to (e), and (g) to (j), Section 6(1) and (2), Section 7, Section 8(2), and Sections 9 to 12 as third-party beneficiary.

3.2. The Data Subject can enforce against the Data Importer this Section, Section 5(a) to (e) and (g), Section 6, Section 7, Section 8(2), and Sections 9 to 12, in cases where the Data Exporter has factually disappeared or has ceased to exist in law unless any successor entity has assumed the entire legal obligations of the Data Exporter by contract or by operation of law, as a result of which it takes on the rights and obligations of the Data Exporter, in which case the Data Subject can enforce them against such entity.

3.3. The Data Subject can enforce against the Sub-Processor this Section, Section 5(a) to (e) and (g), Section 6, Section 7, Section 8(2), and Sections 9 to 12, in cases where both the Data Exporter and the Data Importer have factually disappeared or ceased to exist in law or have

become insolvent, unless any successor entity has assumed the entire legal obligations of the Data Exporter by contract or by operation of law as a result of which it takes on the rights and obligations of the Data Exporter, in which case the Data Subject can enforce them against such entity. Such third-party liability of the Sub-Processor will be limited to its own Processing operations.

3.4. The Parties do not object to a Data Subject being represented by an association or other body if the Data Subject so expressly wishes and if permitted by national law.

4 OBLIGATIONS OF THE DATA EXPORTER

The Data Exporter agrees and warrants:

- a. That the Processing, including the transfer itself, of the Personal Data has been and will continue to be carried out in accordance with the relevant provisions of the Applicable Data Protection Law (and, where applicable, has been notified to the relevant authorities of the Member State where the Data Exporter is established) and does not violate the relevant provisions of that State.
- b. That it has instructed and throughout the duration of the Personal Data-Processing services will instruct the Data Importer to Process the Personal Data transferred only on the Data Exporter's behalf and in accordance with the Applicable Data Protection Law, the Master Agreement and/or this Addendum.
- c. That the Data Importer will provide sufficient guarantees in respect of the technical and organizational security measures specified in Annex 2 to this Appendix.
- d. That after assessment of the requirements of the Applicable Data Protection Law, the security measures are appropriate to protect Personal Data against accidental or unlawful destruction or accidental loss, alteration,

unauthorized disclosure or access, in particular where the Processing involves the transmission of data over a network, and against all other unlawful forms of Processing, and that these measures ensure a level of security appropriate to the risks presented by the Processing and the nature of the data to be protected having regard to the state of the art and the cost of their implementation, and business resources.

- e. That it will ensure compliance with the security measures.
- f. That, if the transfer involves Special Categories of Data, the Data Subject has been informed or will be informed before, or as soon as possible after, the transfer that its data could be transmitted to a third country not providing adequate protection within the meaning of the GDPR.
- g. To forward any notification received from the Data Importer or any Sub-Processor pursuant to Section 5(b) and Section 8(3) to the data protection Supervisory Authority if the Data Exporter decides to continue the transfer or to lift the suspension.
- h. To make available to the Data Subjects upon request a copy of this Appendix, with the exception of Annex 2, and a summary description of the security measures, as well as a copy of any contract for sub-Processing services which has to be made in accordance with this Appendix, unless the Appendix or the contract contain commercial information, in which case it may remove such commercial information.
- i. That, in the event of sub-Processing, the Processing activity is carried out in accordance with Section 11 by a Sub-Processor providing at least the same level of protection for the Personal Data and the rights of Data Subject as the Data Importer under this Appendix.

- j. That it will ensure compliance with Section 4(a) to (i).

5 OBLIGATIONS OF THE DATA IMPORTER

The Data Importer agrees and warrants:

- a. To Process the Personal Data only on behalf of the Data Exporter and in compliance with its instructions and this Addendum; if it cannot provide such compliance for whatever reasons, it agrees to inform promptly the Data Exporter of its inability to comply, in which case the Data Exporter is entitled to suspend the transfer of data and/or terminate the Master Agreement and/or this Addendum.
- b. That it has no reason to believe that the legislation applicable to it prevents it from fulfilling the instructions received from the Data Exporter and its obligations under the Master Agreement and/or this Addendum and that in the event of a change in this legislation which is likely to have a substantial adverse effect on the warranties and obligations provided by the Master Agreement and/or this Addendum, it will promptly notify the change to the Data Exporter as soon as it is aware, in which case the Data Exporter is entitled to suspend the transfer of data and/or terminate the Master Agreement and/or this Addendum.
- c. That it has implemented the technical and organizational security measures specified in Annex 2 before Processing the Personal Data transferred.
- d. That it will promptly notify the Data Exporter about (i) any legally binding request for disclosure of the Personal Data by a law enforcement authority unless otherwise prohibited, such as a prohibition under criminal law to preserve the confidentiality of a law enforcement investigation, (ii) any accidental or unauthorized access; and any

request received directly from the Data Subjects without responding to that request, unless it has been otherwise authorized to do so.

- e. To deal promptly and properly with all inquiries from the Data Exporter relating to its Processing of the Personal Data Subject to the transfer and to abide by the advice of the Supervisory Authority with regard to the Processing of the data transferred.
- f. At the request of the Data Exporter to submit its data-processing facilities for audit of the Processing activities covered by this Appendix, which will be carried out by the Data Exporter or an inspection body composed of independent members and in possession of the required professional qualifications bound by a duty of confidentiality, selected by the Data Exporter, where applicable, in agreement with the Supervisory Authority.
- g. To make available to the Data Subject upon request a copy of this Appendix, or any existing contract for sub-Processing, unless the Appendix or contract contain commercial information, in which case it may remove such commercial information, with the exception of Annex 2 which will be replaced by a summary description of the security measures in those cases where the Data Subject is unable to obtain a copy from the Data Exporter.
- h. That, in the event of sub-Processing, it has previously informed the Data Exporter and obtained its prior written consent.
- i. That the Processing services by the Sub-Processor will be carried out in accordance with Section 11.
- j. To send promptly a copy of any Sub-Processor agreement it concludes under this Appendix to the Data Exporter.

6 LIABILITY

6.1. The Parties agree that any Data Subject, who has suffered damage as a result of any breach of the obligations referred to in Section 3 or in Section 11 by any party or Sub-Processor is entitled to receive compensation from the Data Exporter for the damage suffered.

6.2. If a Data Subject is not able to bring a claim for compensation in accordance with paragraph 1 against the Data Exporter, arising out of a breach by the Data Importer or his Sub-Processor of any of their obligations referred to in Section 3 or in Section 11, because the Data Exporter has factually disappeared or ceased to exist in law or has become insolvent, the Data Importer agrees that the Data Subject may issue a claim against the Data Importer as if it were the Data Exporter, unless any successor entity has assumed the entire legal obligations of the Data Exporter by contract or by operation of law, in which case the Data Subject can enforce its rights against such entity. The Data Importer may not rely on a breach by a Sub-Processor of its obligations in order to avoid its own liabilities.

6.3. If a Data Subject is not able to bring a claim against the Data Exporter or the Data Importer referred to in paragraphs 1 and 2, arising out of a breach by the Sub-Processor of any of their obligations referred to in Section 3 or in Section 11 because both the Data Exporter and the Data Importer have factually disappeared or ceased to exist in law or have become insolvent, the Sub-Processor agrees that the Data Subject may issue a claim against the data Sub-Processor with regard to its own Processing operations as if it were the Data Exporter or the Data Importer, unless any successor entity has assumed the entire legal obligations of the Data Exporter or Data Importer by contract or by operation of law, in which case the Data Subject can enforce its

rights against such entity. The liability of the Sub-Processor will be limited to its own Processing operations.

7 MEDIATION AND JURISDICTION

- 7.1. The Data Importer agrees that if the Data Subject invokes against it third-party beneficiary rights and/or claims compensation for damages under this Appendix, the Data Importer will accept the decision of the Data Subject: (a) to refer the dispute to mediation, by an independent person or, where applicable, by the Supervisory Authority; (b) to refer the dispute to the courts in the Member State in which the Data Exporter is established.
- 7.2. The Parties agree that the choice made by the Data Subject will not prejudice its substantive or procedural rights to seek remedies in accordance with other provisions of national or international law.

8 COOPERATION WITH SUPERVISORY AUTHORITIES

- 8.1. The Data Exporter agrees to deposit a copy of this Appendix with the Supervisory Authority if it so requests or if such deposit is required under the Applicable Data Protection Law.
- 8.2. The Parties agree that the Supervisory Authority has the right to conduct an audit of the Data Importer, and of any Sub-Processor, which has the same scope and is subject to the same conditions as would apply to an audit of the Data Exporter under the Applicable Data Protection Law.
- 8.3. The Data Importer will promptly inform the Data Exporter about the existence of legislation applicable to it or any Sub-Processor preventing the conduct of an audit of the Data Importer, or any Sub-Processor, pursuant to paragraph 2. In such a case the Data Exporter will be entitled to take the measures foreseen in Section 5(b).

9 GOVERNING LAW. Any action, suit, or proceeding arising under or in connection with this Appendix, and this Appendix only, will be governed by the law of the Member State in which the data exporter is established.

10. VARIATION OF THE APPENDIX. The Parties undertake to not vary or modify this Appendix. This does not preclude the Parties from adding provisions on business related issues where requires as long as they do not contradict this Appendix.

11. SUB-PROCESSING

- 11.1. The Data Importer will not subcontract any of its Processing operations performed on behalf of the Data Exporter without the prior written consent of the Data Exporter. Where the Data Importer subcontracts its obligations under this Appendix, with the consent of the Data Exporter, it will do so only by way of a written agreement with the Sub-Processor which imposes the same obligations on the Sub-Processor as are imposed on the Data Importer under this Appendix. Where the Sub-Processor fails to fulfil its data protection obligations under such written agreement the Data Importer will remain fully liable to the Data Exporter for the performance of the Sub-Processor's obligations under such agreement.
- 11.2. The prior written contract between the Data Importer and the Sub-Processor will also provide for a third-party beneficiary clause as laid down in Section 3 for cases where the Data Subject is not able to bring the claim for compensation referred to in paragraph 1 of Section 6 against the Data Exporter or the Data Importer because they have factually disappeared or have ceased to exist in law or have become insolvent and no successor entity has assumed the entire legal obligations of the Data Exporter or Data Importer by contract or by operation of law. Such third-party liability of

the Sub-Processor will be limited to its own Processing operations.

11.3. The provisions relating to data protection aspects for sub-Processing of the contract referred to in paragraph 1 will be governed by the law of the Member State in which the Data Exporter is established.

11.4. The Data Exporter will keep a list of sub-Processing agreements concluded under this Appendix and notified by the Data Importer pursuant to Section 5(j), which will be updated at least once a year. The list will be available to the Data Exporter's data protection Supervisory Authority

12. TERMINATION

12.1. The Parties agree that on the termination of the provision of data-Processing services, the Data Importer and the Sub-Processor will, at the choice of the Data Exporter, return all the Personal Data transferred and the copies thereof to the Data Exporter or will destroy all the Personal Data and certify to the Data Exporter that it has done so, unless legislation imposed upon the Data Importer prevents it from returning or destroying all or part of the Personal Data transferred. In that case, the Data Importer warrants that it will guarantee the confidentiality of the Personal Data transferred and will not actively Process the Personal Data transferred anymore.

12.2. The Data Importer and the Sub-Processor warrant that upon request of the Data Exporter and/or of the Supervisory Authority, it will submit its data-Processing facilities for an audit of the measures referred to in Section 12.1.

EXHIBIT C: ANNEX 1

Transfer Description (Controller to Processor)

1. Data Exporter: IETF LLC

2. Data Importer: GRF CPAs & Advisors

3. Data Subjects: Any individual person who can be identified, directly or indirectly, via an identifier such as a name, an ID number, location data, or via factors specific to the person's physical, physiological, genetic, mental, economic, cultural or social identity.

4. Categories of Personal Data: Name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person. GRF expects to maintain vendor/customer/employee name, address, tax ID number. IETF currently has no employees, so payroll information and social security numbers are not expected to be kept.

5. Special Categories of Data: None.

6. Processing Duration: Throughout the life of the contract and in accordance with GRF's document retention policy. Documents are kept for 7 years electronically. GRF maintains no paper files.

EXHIBIT C: ANNEX 2

Technical and Organization Security Measures

1. Description of the technical and organizational security measures.

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GRF Privacy Policy

Welcome to Gelman, Rosenberg & Freedman’s (“we”, “our” or “us”) website. Gelman, Rosenberg & Freedman has created this statement so that you understand the specific ways in which we demonstrate our respect for your privacy. We appreciate and value that you entrust us with your sensitive personal information, and the primary guide in our privacy policy is our professional and personal commitment to ensuring that you have confidence in our professionalism and dedication to client service.

The core of our commitment is that we do not share any of the personal information that you entrust to us with any third parties for their marketing purposes. We treat your personal information with the utmost respect consistent with this privacy policy.

What Personal Information We Collect

We collect personal information about you for the purpose of offering or furnishing our products and services to you. The types of personal information we collect may include:

- Contact information, such as name, mailing and e-mail address;
- Information we receive from you on tax organizers, applications or other forms. This information may include your social security number, assets and income;
- Bank details and financial history, including your transactions with us and our affiliated companies;
- Information you may authorize us to obtain from others, such as consumer credit reports and medical information;
- Information we receive from prospective client meetings;
- Information from public sources (such as web directories and information);
- Information provided to GRF for its own uses; and
- Information on what data is downloaded from the GRF website.

Our website does not collect any personal information about you unless you specifically and knowingly provide such information. Visitors to our website may choose to interact with our website in ways that require us to gather personally-identifying information. For example, visitors may choose to submit a Request for Proposal on our website. In each case, our firm collects such information insofar as is necessary or appropriate to fulfill the purpose of the visitor’s interaction with our website. Our firm does not disclose personally-identifying information other than as described below. Visitors are never obligated to supply personally-identifying information, though the failure to disclose information may prevent them from engaging in certain website-related activities.

Disclosure and Transfer of Personal Information

Gelman, Rosenberg & Freedman respects your privacy. We disclose personal information only to those employees and service providers who (i) need to know that information in order to provide requested client services, and (ii) have agreed not to disclose it to others. Gelman, Rosenberg & Freedman does not otherwise share any personal information with third parties who are not service providers unless otherwise required or authorized by applicable law.

If you have supplied your contact information to Gelman, Rosenberg & Freedman, our firm may occasionally send you electronic industry alerts, solicit your feedback, inform you of upcoming firm events or share current general news about our firm. Electronic communications include an easy

unsubscribe option, providing you with the option to opt out of receiving correspondence of this nature in the future.

We may disclose information to comply with applicable laws and regulations, such as to respond to a subpoena or similar legal process, to protect against misuse or unauthorized use of our website, to limit our legal liability, and to protect our rights or to protect the rights, property, or safety of visitors of this website or the public, and to otherwise cooperate with law enforcement or regulatory authorities.

We may transfer or share a copy of personal information about you in the event that Gelman, Rosenberg & Freedman goes through a business transition, such as a merger, being acquired by another company, or selling a portion of its assets. You will be notified via email or prominent notice on our website prior to a change of ownership or control of your personal information, if your personal information will be used contrary to this policy.

Nothing in this Privacy Policy is intended to interfere with the ability of Gelman, Rosenberg & Freedman to transfer all or part of its business and/or assets to a independent third party at any time, for any purpose, without any limitation. Gelman, Rosenberg & Freedman specifically reserves the right to transfer or share a copy of personally identifiable information collected to the buyer of that portion of its business relating to that information.

Such transfers may involve the transfer of your information between jurisdictions and outside of the jurisdiction in which you submitted your information, including to jurisdictions that the European Union may not deem to provide “adequate” data protection. Please do not provide us any information that you do not wish to be transferred between these entities.

Data Retention

Gelman, Rosenberg & Freedman may retain your Personal information as long as necessary for the provision of the services, internal analytical purposes, or to comply with its legal obligations, resolve disputes and enforce agreements (e.g. settlement). The criteria used to determine the retention periods include: (i) how long the personal data is needed to provide the services and operate the business; (ii) the type of personal data collected; and (iii) whether we are subject to a legal, contractual or similar obligation to retain the data (e.g., mandatory data retention laws, government orders to preserve data relevant to an investigation, or data that must be retained for the purposes of litigation or disputes).

Security

Gelman, Rosenberg & Freedman takes all appropriate measures reasonably necessary to protect against the unauthorized access, use, alteration, or destruction of personal information.

Children

In order to respect the privacy of minors, Gelman, Rosenberg & Freedman does not knowingly collect, maintain or process personal Information submitted online via our Internet Services by anyone under the age of 18.

California Privacy Rights

Under California Civil Code Section 1798.83, California customers are entitled to request information relating to whether a business has disclosed personal information to any third parties for the third parties' direct marketing purposes. That notice will identify the categories of information shared and will include a list of the third parties and affiliates with which it was shared, along with their names and addresses. If you are a California resident and would like to make such a request, please submit your request in writing at the address information at the bottom of this policy.

EU Data Storage, Access, The Right to be Forgotten, and Dispute Resolution

Gelman, Rosenberg & Freedman stores personal data for different periods of time consistent with the purposes for which they were originally collected, as subsequently further authorized, or when required or allowed under applicable law.

Individuals in Europe have certain data subject rights which may be subject to limitations and/or restrictions. These rights may include the right to: (i) request access to and rectification or erasure of their personal data; (ii) obtain restriction of processing or to object to processing of their personal data; and (iii) the right to data portability. If you wish to exercise one of the above mentioned rights, please send us your request via email to the contact information at the end of this policy. Individuals in Europe may also have the right to lodge a complaint about the processing of their personal data with their local data protection authority.

In addition to the rights above, Gelman, Rosenberg & Freedman is committed to providing all individuals with access to their personal data. If you believe that we may be processing data about you and wish to have access to that information, we can provide you with that data or at least an explanation of why we cannot do so in the particular context, such as if responding to the request would be unreasonably expensive. Please also let us know if you have any questions, concerns, disputes, or issues. We are always open to dialogue to resolve issues. If your concerns cannot be resolved, we can enter into appropriate third-party neutral dispute resolution. If you need to reach us about a privacy or data protection issue, please contact us at the information at the end of this policy.

Cookies

This website uses "cookies," which may automatically collect certain information and data, including browser type, language preference, referring site, and the date and time of each visitor request. "Cookies" are small pieces of data sent to your computer browser from our web server and stored on your computer's hard drive. The data identifies you as a unique user and facilitates your ongoing access to and use of this website. Cookies also help us diagnose problems with our server and the website. If you do not want us to use cookies when you use this website, you can adjust your internet browser settings not to accept cookies. Your web browser's help function should tell you how to do this. However, without these identifier files you may not have access to many features that may make your browsing of our website smoother, and some of our services may not function properly. The firm's purpose in collecting this information is to understand how visitors use our website and to help us improve the functionality of the website.

International Transfer

If you reside in Europe, personal information collected from you will be transferred to certain recipients located outside Europe, (including the United States where this office is hosted) which do not provide a similar or adequate level of protection to that provided by countries in Europe. In order to perform services related to U.S. tax and audit, personal information of persons to recipients as described in this Privacy Policy which are located outside of Europe. You may withdraw your consent at any time. The withdrawal of consent shall not affect the lawfulness of processing based on consent before its withdrawal.

Privacy Policy Changes

Although most changes are likely to be minor, Gelman, Rosenberg & Freedman may change its Privacy Policy from time to time, and at our firm's sole discretion. Our firm encourages visitors to check this page for any changes to its Privacy Policy. Your continued use of this site after any change in this Privacy Policy will constitute your acceptance of such change.

Contact Us

If you have any questions or comments about our Privacy Policy, or if you are located in Europe and wish to exercise your rights as described above, please feel free to contact Gelman, Rosenberg & Freedman at info@grfcpa.com or 4550 Montgomery Avenue, Suite 650 North, Bethesda, Maryland 20814, toll-free 877-437-4771.

EXHIBIT C: ANNEX 3

APPROVED SUBPROCESSORS

Nature of Processing:

Subprocessors: These are expected to be as follows:

- **QuickBooks Desktop (server based)**
- **QuickBooks Online (cloud based)**
- **Bill.com for accounts payable and bill payment**
- **Suralink Portal for secure upload/download of data between IETF, GRF, and customers/funders/vendors, etc.**