

(The Effective Date of these Terms of Use and Privacy Policy January 31, 2013.)

TERMS OF USE

James Moore & Co., P.L. ("James Moore," "we," or "us") makes this web site, James Moore & Co., P.L. ("Portal"), available to you conditioned upon your acceptance, without modification, of the following terms of use and conditions. By clicking the "Log In" button, you accept, without modification, these terms and conditions. PLEASE READ THESE TERMS AND CONDITIONS OF USE (THE "TERMS") CAREFULLY, AS THEY GOVERN YOUR USE OF THE PORTAL AND YOUR LEGAL RIGHTS AND OBLIGATIONS.

Modifications to these Terms

We may make changes to these Terms from time to time in our sole discretion, by updating and posting the revised Terms on this Portal, and specifying the effective date of the new version of the Terms. Your use of the Portal following the posting of a new version of the Terms constitutes your acceptance of any such changes. Accordingly, when you visit this Portal you should periodically check to see if a new version of these Terms has been posted.

Portal Content

This Portal contains a variety of information and content, including: (1) copyrighted material, such as information, text, directories, graphics, photographs, illustrations, images, video and audio clips, sound clips, advertising and promotional materials, data, software, compilations, designs, graphical interface, and overall "look and feel," (2) trademarks, logos, trade names, service marks, and trade identities, whether registered or unregistered (collectively the "Trademarks"), and (3) other forms of information and intellectual property (all of the foregoing collectively and individually are referred to as "Content").

Ownership

All right, title, and interest in and to the Content available via the Portal is the property of James Moore & Co., P.L. or its licensors, and is protected by U.S. and international copyright, trademark, patent, or other proprietary rights and laws. You may not copy or otherwise use any of the Content except as expressly authorized by these Terms, as applicable.

Accuracy

While we strive to keep the Content that we post on the Portal accurate, complete, and up-to-date, we cannot and do not guarantee, represent or warrant that any of the Content on this Portal is accurate, complete, or timely.

Scope of Use

You agree to use the Portal solely for personal and lawful purposes, and you agree that you shall at all times comply with all applicable laws, statutes, rules, regulations, ordinances and the like applicable to your use of the Portal. We grant you a nonexclusive, nontransferable, revocable, limited license to view, download, copy, and print Content retrieved from the Portal only for your personal, non-commercial use. Except to the minimum extent otherwise expressly permitted under applicable law, you may not use any Content available via the Portal in any other manner or for any other purpose without the prior express written permission of James Moore & Co., P.L. Any unauthorized use of any Content from the Portal may violate privacy laws and/or other laws or regulations.

Accuracy of Information You Provide

You will use the Portal only with your email and password and you will not impersonate any person or entity, or falsely state or otherwise misrepresent your identity or any information you submit to the Portal. You agree to provide true, accurate, current, and complete information about yourself, and, as permitted, to maintain and update it continuously and promptly to keep it true, accurate, current and complete.

Password Obligations

You agree to accept responsibility for all activities that occur under your Email and Password. You are responsible for maintaining the confidentiality of your Password, and for restricting access to your computer so that others may not access the Portal in your name and under your Email and Password. You agree to immediately notify us of any unauthorized use of your Email or Password or any other breach of security. We shall not be liable for any loss or damage arising from your negligence or failure to comply with any of the foregoing obligations.

Site Availability

James Moore & Co., P.L. does not guarantee uninterrupted or error-free operation of this site or any portion thereof and will use reasonable efforts to maintain its operation and availability.

DISCLAIMER OF WARRANTIES

YOU UNDERSTAND AND AGREE THAT THE PORTAL AND ALL CONTENT ON IT IS PROVIDED ON AN "AS IS," "AS AVAILABLE," BASIS "WITH ALL FAULTS" AND WITHOUT WARRANTIES OF ANY KIND, EITHER EXPRESS OR IMPLIED. TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, JAMES MOORE & CO., P.L. EXPRESSLY DISCLAIMS ALL WARRANTIES, REPRESENTATIONS, AND UNDERTAKINGS OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ANY WARRANTIES OF TITLE, MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NONINFRINGEMENT. SOME JURISDICTIONS DO NOT PERMIT THE EXCLUSION OF IMPLIED WARRANTIES, SO THE ABOVE EXCLUSION MAY NOT APPLY TO YOU.

LIMITATION OF LIABILITY

TO THE FULLEST EXTENT ALLOWED BY APPLICABLE LAW, YOU AGREE THAT JAMES MOORE & CO., P.L. IS NOT LIABLE TO YOU FOR ANY LOSS OR DAMAGES OF ANY KIND (INCLUDING, WITHOUT LIMITATION, ANY DIRECT, SPECIAL, INDIRECT, INCIDENTAL, EXEMPLARY, CONSEQUENTIAL, ECONOMIC, OR PUNITIVE DAMAGES), WHETHER BASED IN TORT, CONTRACT, STRICT LIABILITY OR OTHERWISE INCLUDING, WITHOUT LIMITATION, ANY LOSS OR DAMAGES ARISING OUT OF OR IN ANY WAY CONNECTED WITH OR RELATING TO YOUR USE OF THIS PORTAL OR WITH THE DELAY OR INABILITY TO USE THIS PORTAL, OR FOR ANY INFORMATION, CONTENT, PRODUCTS, AND/OR SERVICES OBTAINED THROUGH THIS PORTAL, OR OTHERWISE ARISING OUT OF THE USE OF THIS PORTAL, EVEN IF JAMES MOORE & CO., P.L. HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT AND UNDER NO CIRCUMSTANCES WILL JAMES MOORE & CO., P.L. BE LIABLE TO YOU FOR ANY REASON OR ANY CAUSE OF ACTION WHATSOEVER IN AN AMOUNT GREATER THAN \$10.

Modification or Suspension of the Portal or Access

James Moore & Co., P.L. reserves the right, in its sole discretion, to modify or discontinue the Portal, or any portion of the Portal, without notice to you. We also may, in our sole discretion, refuse or restrict anyone from access to the entire Portal or any portion of the Portal.

Violations

Any violation of these Terms (as determined by James Moore & Co., P.L. in its sole discretion) may result in restriction or termination of your access to all or part of the Portal and may be referred to law enforcement authorities. No waiver of any of these Terms shall be of any force or effect unless made in writing and signed by a duly authorized officer of James Moore & Co., P.L.

Governing Law

These Terms shall be governed by the laws of the State of Florida, the United States of America and international copyright laws. You agree to submit to the jurisdiction of the State of Florida for any and all disputes, claims and actions arising out of or in connection with the information provided to you herein.

Entire Agreement

These Terms and the Portal Privacy Policy (see below) constitute the entire agreement between James Moore & Co., P.L. and you pertaining to the use of the Portal and any information contained herein and supersedes any and all prior written or oral communications and/or agreements previously existing between us. We reserve the right, in our sole discretion, to modify, alter, or otherwise change these Terms. We will post any changes to these Terms on the Portal. Your continued use of the Portal after the posting of any change in the Terms will constitute your acceptance to be bound by any such changes.

Contact Information

If you have any questions or concerns with respect to these Terms or the Portal, you may contact us by e-mail at ClientSupport@jmco.com.

PRIVACY POLICY

SCOPE

This client portal web site, James Moore & Co., P.L. Client Login ("Portal"), is owned by James Moore & Co., P.L. ("James Moore & Co., P.L.," "we," or "us"). This Privacy Policy ("Privacy Policy") describes our information and privacy practices for the Portal. Please note that this Privacy Policy applies only to information collected through the Portal, and does not cover any information collected at any other web site or offline by James Moore & Co., P.L. (unless specifically stated).

Passive Collection of Non-PII via the Portal

The Portal web server automatically collects certain non-personally identifiable information ("Non-PII"), such as the address (or "URL") of the web site that you came from before visiting the Portal, which pages you visit on the Portal, which browser you used to view the Portal, and IP address. In connection with this, the Portal and any e-mails sent from the Portal may utilize cookies, web beacons or similar technologies. A cookie is a small text file that is sent to your browser from a web server and is stored on your computer's hard drive. A cookie is essentially your identification card when you return to the Portal. You can set your browser to reject the cookies, although rejecting cookies might affect your ability to use the Portal. A web beacon is a small, often invisible, graphic image included in a web page or e-mail. We may use web beacons for many purposes, such as to count visitors to the Portal or to monitor how visitors navigate the Portal. James Moore & Co., P.L. will not share Non-PII, such as aggregate user statistics, with potential partners and other third parties.

USE OF PERSONAL INFORMATION

James Moore & Co., P.L. may store and use your PII to: (1) provide you with services; (2) communicate with you regarding information; (3) respond to your questions or other requests; or, (4) contact you with regard to your use of the Portal or, in our discretion, communicate changes to this Privacy Policy, Terms of Use or other policies. We may also use your information to improve the Portal or James Moore & Co., P.L.'s services, to customize your experience on the Portal, to serve you specific content, or for other internal business purposes.

UPDATING YOUR INFORMATION

You are responsible for updating client information. If, for example, an employee with your organization who has access to the portal has been terminated it is your responsibility to contact James Moore & Co., P.L. If someone from your organization should no longer have access to the portal it is your responsibility to contact James Moore & Co., P.L.

SECURITY OF PERSONAL INFORMATION

While James Moore & Co., P.L. takes reasonable steps to secure the information you submit through the Portal, no data transmission over the Internet or electronic storage of information can be guaranteed to be 100% secure.

PRIVACY POLICY CHANGES

Because the Portal will continue to implement new technologies and improve the services and features James Moore & Co., P.L. provides, this policy is subject to change. James Moore & Co., P.L. reserves the right to alter, modify, update, add to, subtract from or otherwise change this Privacy Policy at any time. We will use your PII in a manner consistent with the Privacy Policy in effect at the time you submitted the information, unless we receive your consent to the new or revised policy.

Electronic Notices

By accessing your portal account, you agree that all legal notices may be delivered via electronic communication (e-mail) to the e-mail address in your account profile. It is your responsibility to maintain a current and accurate e-mail address in your portal profile. James Moore & Co., P.L. is not liable for un-received notices due to a non-working, or a not current e-mail address. Please e-mail us if you have any questions regarding this electronic notice policy, ClientSupport@jmco.com.