

Fill in this information to identify the case:

Debtor 1 Chaparral Energy, Inc.Debtor 2
(Spouse, if filing) _____

United States Bankruptcy Court for the: District of Delaware

Case number 20-11947

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?

BDO USA, LLP

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor _____

2. Has this claim been acquired from someone else?

☒ No☐ Yes. From whom? _____

3. Where should notices and payments to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

BDO USA, LLP Attn: Jared Schierbaum

Name

4250 Lancaster Pike, Suite 120

Number Street

Wilmington

City

DE

State

19805

ZIP Code

Contact phone (302) 656-5500Contact email jschierbaum@bdo.com

Where should payments to the creditor be sent? (if different)

BDO USA, LLP Attn: Laurence W. Goldberg

Name

4135 Mendenhall Oaks Parkway, Suite 140

Number Street

High Point

City

NC

State

27265

ZIP Code

Contact phone (336) 289-2009Contact email lgoldberg@bdo.com

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SEP. 04 2020

KURTZMAN CARSON CONSULTANTS

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. Does this claim amend one already filed?

☒ No☐ Yes. Claim number on court claims registry (if known) _____

Filed on _____

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No☐ Yes. Who made the earlier filing? _____

2011947200904000000000002

page 1

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☐ No
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 0 5 3 8

7. How much is the claim? \$ 3,699.97. Does this amount include interest or other charges?
☒ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.
Professional Services

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe: _____
Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

RECEIVED**SEP. 04 2020****KURTZMAN CARSON CONSULTANTS****Amount necessary to cure any default as of the date of the petition:** \$ _____**Annual Interest Rate** (when case was filed) _____ %☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☒ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☒ No

☐ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ _____

☐ Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ _____

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

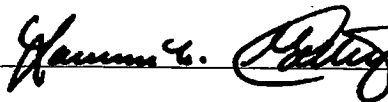
I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 09/03/2020
MM / DD / YYYY

Signature



Print the name of the person who is completing and signing this claim:

Name Laurence W. Goldberg
First name Middle name Last name

Title Director - Revenue Management

Company BDO USA, LLP

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 4135 Mendenhall Oaks Parkway, Suite 140
Number Street

High Point NC 27265

City State ZIP Code

Contact phone (336) 289-2009 Email lgoldberg@bdo.com

RECEIVED
SEP 04 2020

KURTZMAN CARSON CONSULTANTS



Chaparral Energy, Inc.
701 Cedar Lake Blvd
Oklahoma City, OK 73114

8/31/2020

Customer # 0240538

Statement of Account

Date	Invoice	Attention To	Original Amount Due	Payments / Credits	Amount Due	Days Outstanding
08/17/2020	001382815	Ms. Stephanie Carnes	3,699.97	0.00	3,699.97	14
Total Balance:					3,699.97	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	> 90 days
Amount Due			3,699.97	0.00	0.00	0.00
			Totals			
			3,699.97			

We appreciate your business. If you haven't already, please forward to or wire directly to our remittance address. When paying via ACH or Wire, please provide remittance information to ARlockbox@bdo.com. For inquiries please call Bri Greenawalt, Credit Analyst, at 616/802-1102 or email at bgreenawalt@bdo.com.

Wire:

PNC Bank, N.A
Pittsburgh, PA
ABA# 031207607
A/C# 8013580178
Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center
Lockbox Dept # 642743 (BDO)
500 First Ave.
Pittsburgh, PA 15219

Mail:

BDO
PO Box 642743
Pittsburgh, PA 15264-2743

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week.
To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.



8908 South Yale Avenue
Suite 450
Tulsa, OK 74137-3557
Telephone: 918/281-4080
Fax: 918/281-4081

Chaparral Energy, Inc.
Ms. Stephanie Carnes
701 Cedar Lake Blvd
Oklahoma City, OK 73114

August 17, 2020
Invoice # 001382815
Customer # 0240538

For professional services rendered in connection with the following:

State and local tax consulting related to sales tax refunds paid by the OTC.

3,699.97

$\$14,799.88 \times 25\% = \$3,699.97$

Invoice TOTAL: **\$3,699.97**

For billing inquiries, contact Tom Smith

This invoice was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

REMITTANCE ADVICE

REMIT TO:

BDO
PO Box 677973
Dallas, TX 75267-7973

Due: 08/17/2020
Invoice #: 001382815
Customer: Chaparral Energy, Inc.
Customer #: 0240538
Invoice Amount: \$3,699.97

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due: \$3,699.97

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A.
Pittsburgh, PA
ABA# 031207607
A/C# 8013580178
Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center
Lockbox Department
500 First Avenue
Pittsburgh, PA 15219
Attn: Lockbox # 642743 (BDO)

When paying via ACH or Wire, please send remittance information to ARLockbox@bdo.com.



Tel: 918-281-4080
Fax: 918-281-4081
www.bdo.com

8908 South Yale Avenue, Suite 450
Tulsa, OK 74137

January 24, 2020

Ms. Stephanie Carnes
Vice President and Controller
Chaparral Energy, Inc.
701 Cedar Lake Blvd.
Oklahoma City, OK 73114

Re: Agreement for Tax Services

Dear Ms. Carnes:

Thank you for selecting BDO USA, LLP ("BDO" or "we"). We appreciate the opportunity to provide tax services to Chaparral Energy, Inc. ("Client" or "you"). As explained below, we will provide professional services to you under an Agreement for Tax Services ("Agreement").

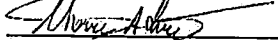
The attached Terms and Conditions sets forth the standard terms and conditions that will govern BDO's provision of tax services to you. The Terms and Conditions shall be effective for a period of three (3) years beginning on the date of this letter. Once effective, you may engage BDO to perform tax services for you under a statement of work ("SOW"). A separate SOW will be required for each tax project that BDO performs for you. Each SOW or any other services provided during the above-referenced period, along with this letter and the Terms and Conditions, shall constitute the Agreement. Work performed outside a separate SOW will be at our standard rates, or rates otherwise agreed to, and related expenses will be charged.

Please acknowledge your acceptance of the foregoing by signing and returning a copy of this letter to me at tasmith@bdo.com.

If you have any questions, please contact me at tasmith@bdo.com or (918) 281-4090.

Very truly yours,


BDO USA, LLP

By: 
Name: Thomas A. Smith
Title: Partner

Date: 1/24/2020

Accepted and Agreed to by:

CHAPARRAL ENERGY, INC.

By: 
Name: Stephanie Carnes
Title: Vice President and Controller

Date: 8/13/2020

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

BDO USA, LLP
Terms and Conditions

1. **General.** These Terms and Conditions shall apply to all services BDO performs at Client's request (the "Services") even if such services are not expressly covered by a Statement of Work ("SOW"). To the extent there is any conflict or inconsistency between the Terms and Conditions and any SOW, unless otherwise agreed to in writing, the Terms and Conditions shall prevail.
2. **Termination.** Each party shall have the right to terminate this Agreement and/or any SOW, as applicable, at any time by giving written notice to the other party not less than 10 business days before the effective date of termination. If this Agreement terminates or is terminated while one or more SOWs remain outstanding, the terms of this Agreement shall continue to govern the SOW, and the entire Agreement shall be deemed finally terminated only upon termination of all outstanding SOWs, or completion of the work thereunder. Termination of one or more SOWs will not terminate this Agreement. In addition, BDO may terminate this Agreement and/or any SOW immediately if BDO reasonably determines that it must do so in order to comply with applicable professional standards, applicable laws or regulations (e.g., a conflict of interest arises). If the Agreement and/or any SOW is terminated, Client agrees to compensate BDO for the Services performed and expenses incurred through the effective date of termination.
3. **Indemnification and Limitation of Liability.** As the Services are intended for Client and not third parties, Client agrees to release, indemnify and hold harmless BDO and its members, partners, employees, contractors, agents and affiliates (collectively "BDO Group") from and against any and all claims, liabilities, or expenses (including attorneys' fees) relating to the Services in contract, statute, or tort (including without limitation negligence) (collectively, the "Claims") asserted by a third party. Client further agrees to release, indemnify and hold harmless BDO Group from any direct or third party Claims relating to the Services attributable to any misrepresentations made by Client. Except to the extent finally determined to have resulted from BDO Group's fraud or intentional misconduct, BDO Group shall not be liable to the Client for any direct or third party Claim in excess of the aggregate amount of fees paid by Client to BDO during the 12 months preceding the date of the claim pursuant to the applicable SOW or such other work performed outside an SOW, under which the Claim arose. In no event shall BDO Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to the Agreement.
4. **Third-Parties and Use.** All Services hereunder shall be solely for Client's use and benefit pursuant to our client relationship. This engagement does not create privity between BDO and any person or party other than you, and is not intended for the express or implied benefit of any third party. Although you may disclose our advice, opinions, reports, or other services (but not our work papers) to any person without limitation, no third party is entitled to rely, in any manner or for any purpose, on the Services or deliverables of BDO hereunder.
5. **BDO Responsibilities.** BDO's Services will not constitute an audit, review, examination or other form of attestation. BDO shall have no responsibility to address any legal matters or questions of law. Subsequent to the completion of the Services, BDO will update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, only if Client separately engages BDO to do so in writing.
6. **Client Responsibilities.** In order for BDO to remain independent, professional standards require BDO to maintain certain respective roles and relationships with Client regarding the Services. Client understands and agrees that BDO will not perform management functions or make management decisions on behalf of Client. However, BDO will provide advice and recommendations to assist management of Client in performing its functions and fulfilling its responsibilities. In connection with BDO's provision of Services, Client agrees that Client shall perform the following functions: (a) make all management

decisions and perform all management functions with respect to the Services performed by BDO; (b) assign an individual who possesses suitable skill, knowledge and experience to oversee such Services and to evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services. To the extent required by Sarbanes-Oxley Act of 2002, Client confirms that its audit committee has approved the Services under this Agreement.

In addition, Client represents, to the best of its knowledge, that if the relationship between BDO and Client is subject to the Public Company Accounting Oversight Board's auditor independence requirements, as of the date of this Agreement, Client (including its affiliated entities) has not agreed (orally or in writing) with any other advisor to restrict Client's ability to disclose the tax treatment or tax structure of any transaction related to the Services. Client acknowledges that such an agreement could impair auditor independence and further acknowledges that it bears sole responsibility for the effects of such an agreement. Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to Client in the performance of our Services, any discussions that you have with personnel of BDO regarding employment could pose a threat to our independence. Therefore, BDO requests that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

7. Data and Information. BDO shall be entitled to rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by Client, its personnel, representatives, and agents shall be complete and accurate. Unless otherwise agreed to by the parties, BDO shall not assume any responsibility for any financial reporting with respect to the Services.

8. Ownership of Work Papers. The work papers prepared pursuant to this Agreement (i.e., BDO's internal documentation to substantiate the Services) are the property of

BDO. Such work papers, constitute confidential, proprietary and trade secret information, and will be retained by BDO in accordance with our policies and procedures and all applicable laws.

9. Consent for Disclosure. Internal Revenue Code Sections 6713 and 7216 require BDO to obtain your consent in order to disclose or use information that you furnish to us, including Client's name, address and contact information, in connection with the preparation of your return(s) (including Client's name and contact information) for the purpose of providing you with materials and information, including newsletters or other business-related items of interest, news about BDO, and invitations to BDO-sponsored events. Client hereby consents to BDO's use of Client's information as set forth above. The Client's consent is also required where, e.g., BDO may seek to disclose Client's tax return information to other parties who are involved in providing the Services hereunder, which may include members of the international BDO network of independent member firms ("Member Firms"). By signing this agreement, Client consents to BDO's disclosure and use of any information provided by Client in connection with the preparation of Client's current and prior-year tax return(s) pursuant to this Agreement but only for the purposes set forth above. Such consent shall be effective during the term of this Agreement unless a more limited disclosure is requested.

10. Non-Certified Public Accountant ("CPA") Owner Notice Requirement. BDO is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Therefore, depending on the nature of the Services being provided, non-CPA owners may be involved in providing certain Services hereunder.

11. Fees and Expenses. The fees and expenses under this Agreement shall be set forth in the applicable SOW. If no SOW is in place, fees will be at our standard rates, or rates otherwise agreed to, and related expenses will be charged. BDO may charge additional fees if Client requests that BDO perform services in addition to the Services

described in the SOW. The amount of our fees is based upon the expectation that certain information and assistance will be received by BDO in a timely manner from Client as detailed in this Agreement. If BDO believes an additional fee is required as the result of the failure of Client to meet any of these requests for information or for any other reason, BDO will inform you promptly.

Unless otherwise agreed to in an SOW, our standard practice is to render our invoices on a monthly basis. Payment of our invoices is due upon receipt. Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest on the past due amount at the lesser of 1.0% per month or the maximum amount permitted by law. If an account has fees that are not paid in a timely manner, then we reserve the right to suspend our Services, withhold delivery of any deliverables, or withdraw from this engagement entirely if any payment of our invoices is delinquent. If any collection action is required, you agree to reimburse us for our costs of collection, including attorneys' fees.

12. Assignment and Sole Recourse. In performing the Services hereunder, BDO may assign its rights to perform a portion of the Services to, and may engage the services of, independent contractors, including independent BDO Alliance USA members (a nationwide association of independently-owned local and regional accounting, consulting and service firms), Member Firms or affiliates of BDO (each, a "Subcontractor") with Client's prior written consent. If such subcontract or assignment is made, Client agrees that, unless Client contracts directly with Subcontractor, all of the applicable Terms and Conditions shall apply to Subcontractor. BDO agrees that it shall not permit Subcontractor to perform any work relating to the Services until Subcontractor agrees to be bound by the applicable terms and conditions of the Agreement. BDO further agrees that it will remain primarily responsible for the Services, unless Client and BDO agree otherwise, and BDO will supervise the work of Subcontractor to ensure that the work performed relating to the Services is in

accordance with applicable professional standards. From time to time, and depending on the circumstances, a Subcontractor located in other countries may participate in the Services, and, in some cases, BDO may transfer information to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction, and may provide less or different protection than those of Client's home country, BDO requires Subcontractor to agree to maintain the confidentiality of Client's information and observe BDO's policies concerning any confidential client information that BDO provides to Subcontractors. You agree that in the event you have any Claims against any Member Firm that is a Subcontractor in any way arising from, in respect of or in connection with the Services or this Agreement, then you shall bring such Claims against BDO and not the Member Firm, except to the extent finally judicially determined to have resulted from the fraud or intentional misconduct of such Member Firm. A Member Firm that is a Subcontractor may enforce any limitations or exclusions of liability available to BDO under this Agreement.

Client may not assign this Agreement without our prior written consent, except to a party that acquires substantially all of your assets and goodwill.

13. Dispute Resolution; Claims. The parties hereby consent first to the exclusive jurisdiction of the United States District Court for the Southern District of New York, when any dispute, controversy, or claim arising out of, relating to, or resulting from the Deliverables and/or the performance or breach of this Agreement, excluding claims for non-monetary or equitable relief (collectively, the "Dispute") satisfies the jurisdictional requirements necessary for that court to exercise jurisdiction. When the Dispute does not satisfy the jurisdictional requirements for the Dispute to be filed in the United States District Court for the Southern District of New York, BDO and You each hereby consent to the exclusive jurisdiction of the courts of the State of New York, sitting in New York

County, with selection of the Commercial Division when jurisdictional requirements are satisfied. EACH PARTY HERETO IRREVOCABLY WAIVES, TO THE FULL EXTENT PERMITTED BY LAW, ALL RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT OR ANY OF THE TRANSACTIONS CONTEMPLATED HEREBY OR THEREBY. This Agreement and any dispute arising hereunder shall be governed by the provisions of the laws of the state of New York, which shall be applied without reference to conflicts of law rules.

No claim or action arising out of or relating to this Agreement or the Services hereunder may be brought by either party hereto more than one (1) year following the completion of the Services to which the claim relates. This paragraph will shorten, but in no event extend, any otherwise legally applicable period of limitations on such claims.

14. Power and Authority. Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

15. Subpoenas. If Client requests BDO to object to or respond to, or BDO receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request of or legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with Client, you agree to compensate us for all time BDO expends in connection with such response, at our regular rates, and to reimburse BDO for all related out-of-pocket costs (including outside attorneys' fees) that we incur.

16. Email Communications. BDO disclaims and waives, and the Client releases

BDO from, any and all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by BDO in connection with the performance of the Services.

17. External Computing Options. If, at the Client's request, BDO agrees to use certain external commercial services, including but not limited to services for cloud storage, remote control, and/or file sharing options (collectively "External Computing Options"), that are outside of BDO's standard security protocol, the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, BDO disclaims and waives, and the Client releases BDO from, any and all liability arising out of or related to the use of such External Computing Options.

18. Electronic Transmissions; Counterparts. This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument.

19. Severability. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.

20. **Independent Contractor.** BDO is providing the Services to Client as an independent contractor. BDO's obligations to Client are exclusively contractual in nature. This Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither BDO nor Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

21. **Confidentiality.** Each of the parties hereto shall treat and keep any and all of the "Confidential Information" as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. Each party shall disclose the Confidential Information only to its employees, partners, agents or its legal or other advisors, provided that they have: (A) each been informed of the confidential, proprietary and secret nature of the Confidential Information, or are subject to a binding, preexisting obligation of confidentiality no less stringent than the requirements of this Agreement and (B) a demonstrable need to review such Confidential Information. "Confidential Information" means all non-public information that is marked as "confidential" or "proprietary" or that otherwise should be understood by a reasonable person to be confidential in nature that is obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party"). All terms of this Agreement and all information provided pursuant to this Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any

confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. In no case shall the tax treatment or the tax structure of any transaction be treated as confidential as provided in Treas. Reg. sec. 1.6011-4(b)(3). If disclosure is required pursuant to subsection (d) above, the Receiving Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement) provide prior written notice thereof to allow the Disclosing Party to seek a protective order or other appropriate relief. Upon the request of the Disclosing Party, the Receiving Party shall return or destroy any and all of the Confidential Information except for (a) copies retained in work paper files retained to comply with a party's professional or legal obligations and (b) such Confidential Information retained in accordance with the Receiving Party's normal data back-up procedures.

22. **Entire Agreement.** This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

V.10/2017