



Lock Box Pty. Ltd.
ABN 65 125 295 712

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May 1st, 2011

Daulton CPA LLC
336 South High Street
Columbus, Ohio 43215

Attention: Bryan Daulton, CPA

Thank you for considering Lock Box, Pty. Ltd. for use of our portal services. After a thorough review of your request, we have concluded that our organisation can provide portal service for Daulton CPA, LLC.

We have documented our understanding below:

Daulton CPA, LLC does not work for clients directly rather for the attorney who has retained Daulton CPA, LLC, and specifically that all documents, information, and work papers incorporated within this portal are the sole property of the respective attorney who has retained Daulton CPA, LLC.

Furthermore, where these documents, information, and work papers are attorney work product, we believe that it would be within the scope of the attorney–client privilege, and therefore agree that they are completely confidential. We also expressly acknowledge that we have no property rights to this information or any information within this portal.

While Lock Box Pty. Ltd. will provide full co-operation to all authorities where legally required, and where lawfully demanded, we commit to work with Daulton CPA, LLC (at your expense) to quash any subpoena for documents or information associated with this portal and we commit to notify you by e-mail and phone immediately on receipt of any such demand. Furthermore, we believe and acknowledge that the only person who has authority to surrender such documents is the attorney who has retained Daulton CPA, LLC.

In addition to these measures, since all data contained within this portal is heavily encrypted and the necessary key(s) to decrypt the data is not in our possession (and in fact never in our possession): our organisation does not have the ability to extract any legible data. In fact, the only available avenue in which information can be legibly retrieved from this portal is the portal itself.

Yours faithfully

A handwritten signature in black ink that reads "Peter Long". The signature is written in a cursive, flowing style.

Peter Long
CEO
Lock Box Pty. Ltd.