

Exhibit A

Privacy Statement/Terms of Use for BKD's Client Portal

This website and web data portal is operated by **BKD, LLP** ("BKD"). This Privacy Statement/Terms of Use document ("Understanding") describes the collection, upload, transfer and/or processing of data through our website and establishes the terms on which users may use this website. By accessing or using our website located at **www.bkd.com** (the "Site") you and your authorized personnel (collectively, "You," "you" or the "User") signify that you have read, understand and agree to be bound by the terms stated within this document. Any updates to this document will be posted on this website.

PLEASE READ THIS DOCUMENT CAREFULLY AS IT CONTAINS IMPORTANT INFORMATION REGARDING YOUR OBLIGATIONS, REMEDIES AND LEGAL RIGHTS.

Privacy Policy & Practices

We at BKD respect your right to privacy. Your privacy is very important to us and we will do our best to protect the security, integrity and confidentiality of your data. We have created this document to inform you of our data collection, use and sharing practices in conjunction with this Site. We will use the data provided by you only in the normal course of our business. Subject to terms of this Understanding, we will not share your data with others without your express consent, except as necessary to comply with any legal, administrative or regulatory process or other applicable legal requirements or professional accounting standards, to provide the services you have requested, to protect or defend our rights or property or as otherwise permitted by law.

Service Availability

BKD will reasonably endeavor to provide access to the Site twenty-four (24) hours per day. However, BKD makes no representation or warranty that such twenty-four hour service will be available at all times. Through your use of the Site you agree and acknowledge that the Site will, at times, be unavailable due to regularly scheduled maintenance, service upgrades or other mechanical or electronic failures. **BKD MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE AVAILABILITY OF THE SITE AND SHALL NEVER BE LIABLE FOR ANY CLAIMED ACTUAL OR CONSEQUENTIAL DAMAGES ARISING FROM ANY LACK OR ALLEGED LACK OF AVAILABILITY OF THE SITE.**

What Is Personal Information & When Is It Collected?

When you access the Site, when you apply for an account, or when you upload/download information to BKD, you are potentially providing BKD with or accessing two types of information: personal information you knowingly choose to disclose that is collected by BKD ("User Data," as defined below) and website use information collected by BKD as you interact with our Site ("Site Content," as defined

below). Collectively, User Data and Site Content are referred to as "Personal Information."

User Data

You are solely responsible for the data, messages, notes, text, email address(es) and other information, confidential or otherwise, that you upload on or through the Site (collectively, the "User Data") or any other means. You are solely responsible at your sole cost and expense for creating personal backup copies of all User Data you post or store on the Site or provide to BKD. When you post User Data to the Site, you authorize and direct BKD to make such copies thereof as deemed necessary at BKD's sole discretion in order to facilitate the use and storage of the User Data on the Site and by BKD in performing tax, audit or other services. By posting User Data to the Site or accessing the Site, you represent that you have the authority and ability to post or access such information for BKD's use and storage. BKD does not assert any ownership over your User Data; rather, as between BKD and you, subject to the rights granted to us in this document, you retain full ownership of all of your User Data and any intellectual property rights or other proprietary rights associated with your User Data.

BKD has data management plans in place to efficiently run the Site. As such, BKD shall retain User Data according to BKD's data retention policies. BKD reserves the right to delete User Data on the Site at any time and for any reason.

BKD CANNOT GUARANTEE NOR SHALL BKD ASSUME ANY RESPONSIBILITY OR LIABILITY TO ASSURE THAT ANY USER DATA WAS ACTUALLY CREATED AND IS BEING OPERATED BY, OR IS BEING ACCESSED BY, THE INDIVIDUAL OR ENTITY OR USER THAT CLAIMS TO HAVE SUBMITTED SUCH USER DATA OR IS ACCESSING THE USER'S ACCOUNT ON THE SITE. BKD IS NOT RESPONSIBLE FOR THE CONTENT OF ANY USER DATA. YOU HAVE THE SOLE RESPONSIBILITY TO SAFEGUARD (AND CHANGE, AS NEEDED), YOUR LOGIN AND PASSWORD OR TAKE ANY OTHER ACTION TO ENSURE SUCH IDENTIFIERS ARE ONLY BEING USED BY INDIVIDUALS WITH THE AUTHORITY TO DO SO.

You are prohibited from violating, or attempting to violate, the security of this Site, particularly, for example, from logging on in an effort to obtain User Data or Site Content you are not authorized to access. You shall be solely responsible for any unauthorized access. In addition, you agree to indemnify, defend and hold BKD harmless from and against any claims, demands, damages, losses, costs, investigations or expenses which arise, directly or indirectly, from your actual or threatened breach of this Understanding and/or your activities in connection with this Site.

Site Content

When you enter the Site, we collect your browser information (type, version, etc.) and your IP address. This information is gathered for all Site visitors. In addition, we store certain information about you using "cookies" (collectively with the browser

information and IP address, the "Site Content."). A cookie is a piece of data stored on the User's computer tied to information about the User. We use cookies to associate users with their previous activity on the Site. The Site will "remember" your information making it easier for you to contribute when you come back to the website. You can clear your browser's cookies (using the settings in your browser) if you want to disable this convenience feature.

How Do We Protect the Confidentiality & Security of Your Personal Information?

Your Personal Information is protected by computer software security programs and hardware installed in connection with the Site which protect against the loss, misuse or alteration of your Personal Information. In consideration of your use of the Site, you agree to provide accurate, current and complete information about you as may be prompted by any registration forms ("Registration Data"). In order to help you further protect the security of your Personal Information, BKD strongly recommends that you establish an entity-wide policy limiting the access and use of logon information by your employees.

Your Consent

By using our Site, you consent to the collection and use of your Personal Information by BKD. This document reflects our current policies and practices and is subject to change at any time in accordance with changes to those policies and practices. In the event of a change, a revised Privacy Statement/Terms of Use will be posted to our Site in a timely manner. You should review this document periodically to remain informed of any changes. BKD shall have no responsibility to individually contact Users regarding any such revisions.

Logon Accounts, Their Security & Their Termination

BKD will establish logon accounts for up to five users that you wish to allow access the Site. In order to maintain security, you must inform BKD of one or two individuals (the "Client Contact") who will be the authorized person(s) to contact BKD in the event user access is to be granted or revoked from certain users. Initial user logon account passwords will be provided to you by BKD following the request from a Client Contact to establish a new login account for a user. You shall have a Client Contact notify their BKD representative immediately when any logon account(s) are to be terminated. BKD will reasonably endeavor to promptly terminate access to such logon account(s). However, you cannot be assured that such access has been terminated until you receive confirmation of termination from BKD. All logon accounts will be terminated when the BKD Client relationship is terminated.

BKD's Disclaimer

THE SITE AND THE SITE CONTENT ARE PROVIDED "AS-IS" AND BKD DISCLAIMS ANY AND ALL REPRESENTATIONS AND WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING IMPLIED WARRANTIES OF TITLE, MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR

NON-INFRINGEMENT. BKD CANNOT GUARANTEE AND DOES NOT PROMISE ANY SPECIFIC RESULTS FROM USE OF THE SITE. BKD DOES NOT REPRESENT OR WARRANT THAT THE SITE OR ITS SERVERS ARE FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS.

BKD MAKES NO WARRANTY, EXPRESS OR IMPLIED, REGARDING THE EFFICACY OF THE SECURITY OF THE SITE AND SHALL NEVER BE LIABLE FOR ANY CLAIMED ACTUAL OR CONSEQUENTIAL DAMAGES ARISING FROM ANY BREACH OR ALLEGED BREACH OF SECURITY OF THE SITE.

IN NO EVENT WILL BKD OR ITS MEMBERS, MANAGERS, PARTNERS, EMPLOYEES OR AGENTS BE LIABLE TO YOU OR ANY THIRD PERSON FOR ANY INDIRECT, CONSEQUENTIAL, EXEMPLARY, INCIDENTAL, SPECIAL OR PUNITIVE DAMAGES, INCLUDING ANY LOST PROFITS OR LOST DATA ARISING FROM YOUR USE OF THE SITE OR OTHER MATERIALS ON, ACCESSED THROUGH OR DOWNLOADED FROM THE SITE, EVEN IF BKD IS AWARE OR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, BKD'S LIABILITY TO YOU FOR ANY CAUSE WHATSOEVER, AND REGARDLESS OF THE FORM OF THE ACTION, WILL AT ALL TIMES BE LIMITED TO THE AMOUNT PAID, IF ANY, BY YOU TO BKD FOR THAT PARTICULAR SITE SERVICE, BUT IN NO CASE WILL BKD'S LIABILITY TO YOU EXCEED ONE THOUSAND DOLLARS. YOU ACKNOWLEDGE THAT IF NO FEES ARE PAID TO BKD FOR THE PARTICULAR SITE SERVICE, YOU SHALL BE LIMITED TO INJUNCTIVE RELIEF ONLY, UNLESS OTHERWISE PERMITTED BY LAW, AND SHALL NOT BE ENTITLED TO DAMAGES OF ANY KIND FROM BKD, REGARDLESS OF THE CAUSE OF ACTION.

Miscellaneous Provisions

All text, graphics, design, selection, trademarks and arrangement of information on this Site are protected by U.S. and international copyright laws and are and shall solely remain the property of **BKD, LLP**. All rights reserved. BKD may revise this Understanding at any time and without notice.

By visiting or using this Site, you agree that the laws of the State of Missouri, without regard to principles of conflict of laws, will govern this Understanding and any dispute of any sort concerning this Understanding that might arise between you and BKD. In addition, except in the case of an actual or threatened claim of irreparable harm in which a party may seek equitable relief, if the parties fail to resolve any dispute in the ordinary course of business, the parties agree the dispute shall be submitted first to mediation. The mediation shall take place in Springfield, Missouri, and will be administered in accordance with the American Arbitration Association or some other dispute resolution procedure mutually agreed-upon by the parties. Each party shall be responsible for any costs incurred by that party (including attorney fees), except the cost of the mediator shall be borne equally by both parties. If the mediation is unsuccessful, then either

party may resort to any legal action or proceeding; however, the parties agree any legal action or proceeding in connection-with such a dispute shall be initiated and prosecuted only in a state or federal court located within Greene County, Missouri. You waive any objection to jurisdiction of the Missouri state or federal courts or the venue stated for resolution of any dispute that may arise.

Any unauthorized use of the trademarks owned by **BKD, LLP** used within the Site is strictly prohibited.

APPROVED BY CLIENT:

Client Name

Signature of Authorized Signer

Printed Name of Authorized Signer

Date Signed