

Nonbinding Agreement
Between Accounting Firms Associations

Declarations

- A. CPAsNET.com is an Association of independent accounting firms based wholly in the United States, its physical offices being located at:
3625 Quakerbridge Road
Hamilton, NJ 08619 USA
- B. UC&CS Global is an International Association of accountants, lawyers, and business advisors, its physical offices being located at:
Paseo de la Reforma 222-Torre 1, Piso 18
Col. Juárez, 06600 México, D. F.
AND
1040 Avenue of the Americas (40th street)
18th Floor
New York, NY 10018 USA
- C. The aims of both Associations are to provide consulting, marketing and practice management services to their respective members.
- D. CPAsNET.com and UC&CS Global may be referred to as "the Associations" throughout this document.
- E. This contract does not create a binding relationship between CPAsNET.com and UC&CS Global. Instead, it merely outlines guidelines for a professional relationship between CPAsNET.com and UC&CS Global and their respective member firms.
- F. This document and its terms define the relationship CPAsNET.com and UC&CS Global intend to promote by working with one another is a formal but nonbinding relationship.

Terms

1. The Associations hereby agree to create a Strategic Alliance with one another in order to better serve their members and provide additional resources to their members.
2. The Associations hereby agree to work with one another in promoting business opportunities for each independent Association's member firms where one Association's member is seeking assistance in a region that is represented by the other Association's member, the former Association will refer its member to the other Association's member before seeking referrals outside this relationship.
3. The presidents of each Association hereby agree to attend each other's General Meetings or Annual Meetings. As required, the Presidents of each Association will address the membership of the other Association by making a presentation and attending functions promoting networking.
4. The Associations hereby agree to share written materials that are not proprietary in nature. The Associations will not, however, disclose financial information about individual member firms without the express written consent of the respective Association, business planning documents, legal documents, or any other material that is considered to be proprietary or trade secret information disclosed by members to the firms.

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for security reasons*

Nevertheless, only for statistical purposes, CPAsNET.com, will share consolidated information of their Members, to UC&CS Global, without mentioning individual members information, to globalize the revenue, offices and staff data, to be included in the Worldwide statistics, were UC&CS Global is now included.

5. The Associations hereby agree to discuss developing joint training sessions open to both Associations' memberships when appropriate.
6. The Associations hereby agree to promote and announce their Strategic Alliance on their respective website as well as on any stationary used only by the Associations, not the Members. The Associations hereby agree to share with one another the use of their logos for this express purpose only. Any further use of the Associations' logos must be governed by express written permission granted by the President of the organization.
7. Except as provided in Item Eight (8), this agreement is renewable for successive one-year intervals upon the express mutual agreement of the signors, their designees or agents.
8. Any signor, his designee or his agent may terminate this contract by providing written notice at least 60 days in advance of the date of termination. If the written notice does not provide a date of termination, this contract will terminate automatically 60 days after receipt of the written notice.
9. This contract is the entire agreement between the Associations and supersedes any prior agreements, oral or written, and rescinds any previous offers, promises or agreements. The parties are bound to each other only by the terms contained in this writing and any subsequent writings signed and agreed to heretoforth.

Signed

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for security reasons*

Cornell Rudov

President, CPAsNET.com

Date

7/1/2011

Signed

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for security reasons*

Mauricio Mobarak

President, UC&CS Global

Date

July 1st, 2011