

Paychex Proprietor Services Agreement

Company Name Low Power Company Inc
Office-Client Number 0087 - A8617334
Federal ID Number 27-4878771

This Paychex® Proprietor Services Agreement (“Agreement”) is entered into between Paychex, Inc. and its affiliates (“Paychex”), located in Rochester, New York and the Company identified above (“Client”). The Agreement will continue until terminated in accordance with its provisions.

1. **Services.** Client employs Paychex to provide the Proprietor services, and any optional services selected by Client below (collectively “Services”). Services are described in the Product Terms and Conditions section of this Agreement. Paychex will not commence any of the Services until Paychex receives all documents necessary to begin each of the Services and notifies Client of the date Paychex will commence each of the Services (“Service Effective Date”). Client acknowledges that each of the Services may have separate Service Effective Dates. **Until the Service Effective Date, Client will continue to provide for itself the Services requested of Paychex. Paychex assumes no responsibility for Services prior to the Service Effective Date or for Services declined by Client.**

Proprietor Services. Proprietor Services includes the Services set forth below as described in the Product Terms and Conditions section of this Agreement.

- Payroll Processing
- Reports On-Demand
- Taxpay®
- Labor Posters
- Direct Deposit
- Report Center
- New Hire Reporting
- General Ledger Report
- Readychex® - OR-
- Check Insertion
- HR Library
- Employee Access Online (EAO)
- Check Signing
- Check Logo Service

Declined Proprietor Services. Client declines the Services initialed below. Client is solely responsible for performing the declined Services.

Initial here to DECLINE Taxpay®
Initials

Initial here to DECLINE Direct Deposit
Initials

Optional Services. Initial below to select additional Services. The optional Services are not part of the Proprietor Services and Client acknowledges it must pay separately for each selected Service. The optional Services are described in the Product Terms and Conditions section of this Agreement.

Premium Only Plan
Initials

Background Check Service
Initials

Data Exports
Initials

Workers' Compensation Report Service
Initials

COBRA Administration
Initials

Paychex Employee Screening Services
Initials

Job Costing
Initials

Report Writer
Initials

General Ledger
Initials

Garnishment Payment Service
Initials

Time Off Accrual Service (TOA)
Initials

Paychex HR Online
Initials

Workers' Compensation Payment Service
Initials

Paychex Time and Labor Online (TLO)
Initials

State Unemployment Insurance Service (SUIS)
Initials

Paychex FlexSM Time
Initials

Labor Distribution
Initials

Onboarding (subject to availability)
Initials

GL Custom Interface (subject to availability)
Initials

Client agrees that Paychex is not rendering legal, tax, accounting, or investment advice in connection with the Services, nor is Paychex a fiduciary of Client, a fiduciary of any Client benefit plan offered for the benefit of Client’s employees, or the employer or joint employer of Client’s employees. Paychex will not be responsible for Client’s compliance with, nor will Paychex provide legal or other financial advice to Client, with respect to federal, state, or local statutes, regulations, or ordinances, including, but not limited to, the Fair Labor Standards Act or any wage and hour laws. Client agrees to comply with any and all applicable federal, state, and local laws or ordinances.

Client understands that this Agreement (Rev. 5/16) may be considered an application for credit and hereby authorizes Paychex to investigate and verify the identity, bank account and credit of the Client and/or its principals, including vendor references, bank account status, and history (collectively “Client’s Credit”). Paychex’ performance of the Services under this Agreement is subject to approval of Client’s Credit. Client acknowledges that Paychex may engage a third party to investigate Client’s Credit and authorizes Paychex to share with the third party any Client data, including Client Confidential Information, as may be needed to investigate Client’s Credit. Client further agrees that Paychex is not liable for the actions or inactions of such third party, including but not limited to any unauthorized use or disclosure of Client data.

The individual signing this Agreement represents and acknowledges that he or she has the authority to execute this Agreement on behalf of Client and bind Client to this Agreement. Client warrants that it possesses full power and authority to enter into this Agreement, and has read and agrees to the terms and conditions set forth in sections 1-24 of this Agreement.

Authorized Officer's Name Andrew Sharp Title CEO

Authorized Officer's Signature

Date

2. **Client Contacts.** Client will designate authorized contact(s) that will provide Paychex with information and directives necessary for Paychex to perform the Services (collectively "Client Information"). Client is responsible for the accuracy of any Client Information provided by authorized contacts and/or Client. Client acknowledges that it is solely responsible for designating all authorized contacts, establishing the level or type of access being granted to each contact, and keeping all contacts and access levels current at all times.
3. **Client Information.** Client will execute and/or provide all documentation that Paychex requires to perform its responsibilities under the Agreement including, where necessary, taking all corporate action. Client acknowledges that Paychex may be required to obtain documents necessary to verify the identity of Client pursuant to applicable federal and/or state statutes or regulations. Client will provide Paychex with all necessary Client Information pertaining to Client's employees at least two (2) banking days prior to a payroll check date. **Client acknowledges that Client is responsible for any delayed remittance of wages, taxes, and garnishments, and additional processing Fees incurred as a result of its failure to provide Client Information at least two (2) banking days prior to a payroll check date. Paychex shall not be required to obtain authorization from Client to act on Client Information.**
4. **Reliance on Client Information.** Paychex will not be responsible for errors that result from Paychex' reliance on Client Information.
5. **Review Reports and Data.** Client will review all reports, documents, and data provided, made available, or accessible by Client on Client's account, and Client will inform Paychex of any inaccuracies within three (3) business days of receipt or availability.
6. **Software**
 - a. **Software Licenses.** Client has received, or may receive, certain computer software relating to Services selected by Client. Paychex grants Client a limited, non-transferable, non-exclusive license in all such software. Client agrees that in the event that it does not accept all of the terms and conditions of any and all Paychex software, and/or third-party software, and any and all applicable license agreements provided to Client now or in the future, Paychex will not be obligated to perform Services dependent upon the software.
 - b. **Right to Access Proprietary Software.** Client has received, or may receive, a limited, non-transferable, non-exclusive right to access and use Paychex proprietary hosted software products via a web browser. Paychex will host and retain physical control over the software and make such computer programs and code available only through the Internet for access, use, and operation through a web browser. No provision under this Agreement shall obligate Paychex to deliver or otherwise make available any copies of computer programs or code from the software. Client is responsible for obtaining and maintaining all computer hardware, software, and communications equipment needed to access the software, and for paying all third-party charges (e.g. kiosk, ISP, or telecommunications charges) incurred while accessing the software.
 - c. **Confidentiality of Software.** Client acknowledges that the software received or accessed as part of Client's Services contains valuable trade secrets and confidential information owned by Paychex or third parties. Client agrees that Client, its employees, and its agents will not, directly or indirectly: (i) sell, lease, assign, sublicense, or otherwise transfer; (ii) duplicate, reproduce, or copy; (iii) disclose, divulge, or otherwise make available to any third party; (iv) use, except as authorized by this Agreement; or (v) decompile, disassemble, or otherwise analyze for reverse engineering purposes the software received or accessed. Client will take appropriate action with Client's employees and agents to satisfy its obligations under this Agreement with respect to the use, protection, and security of software. Client will notify Paychex immediately of any unauthorized use or disclosure of Confidential Information and will cooperate in remedying such unauthorized use or disclosure.
 - d. **Intellectual Property Rights.** Paychex owns all rights, title, and interest, including, but not limited to, copyright, patent, trade secret, and all other intellectual property rights, in the software Client receives or access for Services. If Client is ever held or deemed to be the owner of any copyright rights in the software or any changes, modifications, or corrections to the software, Client hereby irrevocably assigns to Paychex all such rights, title, and interest. Client agrees to execute all documents necessary to implement and confirm the letter and intent of this section.
7. **Remit Reimbursement Amounts.** Client agrees to remit funds to Paychex representing the amount due to pay Client's employees, remit taxes, or pay garnishments ("Reimbursement Amounts") through an EFT, or such other payment method as required by Paychex.
8. **Payment of Fees.** Client will pay all fees, including, but not limited to, fees for all Paychex Services each pay period through an EFT or such other method as required by Paychex when due (collectively "Fees"). Minimum monthly Fees are due in the event Client fails to process a payroll or whose payroll fails to meet the minimum monthly charge during the month. Fees include minimum monthly, insufficient funds, late fees and premium processing fees. Paychex' Fees are subject to change upon thirty (30) days written notification to Client. Paychex may, in its sole discretion, require a security deposit from Client, and Client waives any right to interest that may accrue on any amounts, including but not limited to, Reimbursement Amounts, Fees, and security deposits received by Paychex.

9. **Electronic Funds Transfer.** If Paychex requires payment of Fees or Reimbursement Amounts (collectively “Amounts Due”) through an EFT, Client (i) will execute all documentation needed by Paychex to originate EFT transactions and to verify availability of funds in Client’s bank account; (ii) agrees that the funds representing the Amounts Due will be on deposit in Client’s bank account in collectible form and in sufficient amount when due (“Funding Deadline”); and (iii) authorizes Paychex to collect all Amounts Due from Client’s bank account on the Funding Deadline. All EFTs are performed in compliance with the National Automated Clearing House Association operating rules (“NACHA”). Client agrees (i) to follow NACHA, as they are amended from time-to-time; (ii) to assume the responsibilities of an initiator of EFTs, if applicable; (iii) that it will not initiate any EFT that violates any law; and (iv) that Paychex may identify Client to banks involved in the EFT. Client further agrees that it will notify Paychex, pursuant to applicable NACHA and federal regulations, if funding for Client’s payroll is received from a foreign financial agency and of any employees with non-U.S. addresses.
10. **Payment by Wire Transfer or Other Method.** If Paychex requires payment of Amounts Due by a wire transfer or other method, Client agrees to provide Paychex with all information necessary to confirm receipt of the payment prior to the Funding Deadline.
11. **Insufficient or Nonconfirmed Funds.** If sufficient funds are not available on the Funding Deadline, Paychex may take such action to collect Amounts Due including, but not limited to, reissuance of the EFT and assessing insufficient fund Fees. **Client acknowledges that Client is responsible for any delay in remittance of wages, garnishments, or taxes if Paychex is unable to confirm receipt of funds prior to the Funding Deadline.**
12. **Client’s Default.** In the event of a Client default, Paychex may, at its sole option, terminate the Agreement or a portion thereof, without notice and declare all Amounts Due immediately due and payable. Client agrees to promptly reimburse Paychex for all advances or overpayments made by Paychex and to pay interest on the advances at the rate of one and one-half percent (1½%) per month, or the maximum allowable by applicable law, until paid. Client agrees that Paychex may initiate an EFT to Client’s bank account for any past due Amounts Due. Client will be responsible for the costs of collection of Amounts Due including, but not limited to, attorneys’ fees and court costs. Paychex may, in its sole discretion, commence an action within the County of Monroe, State of New York, or in any other court of competent jurisdiction for any monies due and owing from Client to Paychex.
13. **Refund/Adjustment/Overpayment.** Client agrees that Paychex may apply any balances it is holding for Client to Amounts Due owed to Paychex or its affiliates. In the event Paychex remits an overpayment of payroll taxes, Paychex may, at its sole discretion, advance funds to Client. In the event Paychex advances overpayment funds to Client then Client agrees that it will reimburse Paychex for the overpayment within the sooner of five (5) days of (i) receiving the overpayment amount from the taxing authority; or (ii) being notified that the overpayment amount would be applied to an outstanding tax liability of Client; or (iii) the Agreement being terminated by either party.
14. **Termination.** Except as otherwise provided, either party may terminate the Agreement upon thirty (30) days prior written notice. Paychex may immediately terminate the Agreement, or a portion thereof, if: (i) Client becomes subject to receivership, bankruptcy, or is insolvent; (ii) Paychex, in its sole discretion, determines that a material adverse change has occurred in the financial condition of Client; (iii) Client fails to have sufficient funds on the Funding Deadline; or (iv) Paychex determines, in its sole discretion, that any federal, state, or local legislation, regulatory action, or judicial decision adversely affects its interests under the Agreement. Termination of the Agreement will not relieve Client of any obligations set forth herein this Agreement, including, but not limited to, its payment obligations.
15. **Limit of Liability.** Paychex’ sole liability and Client’s sole remedy for Paychex’ breach of the Agreement will be: (i) for Paychex to remit to the appropriate payee the funds received from Client; and/or (ii) for Paychex to reimburse Client or its employees for any interest or penalties assessed by taxing authorities as a direct result of Paychex’ breach of the Agreement. Paychex can only be held liable for breach of the Agreement and will not be held liable for (i) any negligent act or omission by Paychex; (ii) the negligence of any other person or entity, including, but not limited to, Client and its employees or agents, or any person or entity that provides services in connection with or as a result of Paychex’ performance of its obligations under the Agreement; (iii) any loss, claim, or expense arising from any information provided or modified by Client; or (iv) Client’s breach of NACHA. **Paychex will, under no circumstances, be liable for any special, indirect, incidental, or consequential or punitive damages, including lost profits incurred by Client pursuant to this Agreement or by the transactions contemplated by it, however caused, on any theory of liability (including contract, tort, or warranty), or as a result of Paychex’ exercise of its rights under the Agreement, even if Paychex has been advised of the possibility of such damages.**
16. **Client Confidential Information.** “Client Confidential Information” will mean all information disclosed or otherwise made available by Client to Paychex that is marked confidential or is of the nature that a reasonable person would identify it as being confidential, and the name, social security number, date of birth, address, bank, and/or wage information of Client and Client’s employees provided to Paychex by Client. Paychex will use reasonable care to prevent the disclosure of such Client Confidential Information to any unauthorized person or entity. Paychex may disclose Client Confidential Information to its employees, affiliates, subsidiaries, agents, and contractors to (i) perform or offer Services; (ii) offer additional products or services; (iii) integrate third-party services into the Services; (iv) perform analysis to determine Client’s qualification to receive services; and (v) collect Amounts Due and may disclose Client’s payment experiences with Paychex to credit reporting agencies and supply vendor references on Client’s behalf. Paychex may also disclose Client Confidential Information (i) to its attorneys, accountants, and auditors; and (ii) pursuant to federal, state, or local law, regulation, court order, legal process, or governmental investigation. In the event of any compromise or security breach resulting in the disclosure or possible disclosure of Client

Confidential Information, Paychex will notify Client as legally required of such compromise or breach. The obligations set forth in this section will not apply to any Client Confidential Information that (i) Client has agreed is free of any nondisclosure obligations; (ii) at the time of disclosure was free of any nondisclosure obligations; (iii) is independently developed by Paychex or that Paychex lawfully received, free of any nondisclosure obligations, from a third party having the right to furnish such Client Confidential Information; or (iv) is or becomes available to the public without any breach of this Agreement or unauthorized disclosure; or (v) is already in the possession of the requesting party.

17. **Third-Party Services.** At Client's option, Client can integrate certain third-party services into the Services. These third-party services are not provided by Paychex. Client agrees to hold harmless and release Paychex from any liability relating to Client's use of third-party services or integration of the Services with third-party services. Client's ability to use third-party services may be limited according to the third-party's terms and conditions. When Client integrates with a third-party service, Client authorizes Paychex to share any Client data, including Client Confidential Information, as may be needed by the third-party to provide the third-party services. Paychex is not liable for any disclosure of Client Confidential Information by any such third-party. If Client does not opt to integrate third-party services into the Services, the provisions of this Section shall not apply.
18. **Client Online Account.** In the event Client and/or Client's employees access Services online or through any mobile or other electronic devices ("Online Account"), Client is solely responsible for (i) designating who is authorized to have access to the Online Account; (ii) safeguarding all passwords, usernames, logins or other security features used to access the Online Account ("Online Account Access"); (iii) use of Online Account under any usernames, logins or passwords; (iv) ensuring that use of the Online Account complies fully with the provisions of this Agreement; and (v) any unauthorized access, or use, of the Online Account caused by Authorized Users' actions or inactions, including, without limitation, its failure to safeguard Online Account or Online Account Access. Client agrees to immediately notify Paychex of any actual or suspected unauthorized use of Online Account, and acknowledges that Client is solely responsible for damages resulting from Client's failure to timely notify Paychex. Paychex reserves the right to limit, suspend, or terminate Client's and/or Authorized User(s)' access to Online Account should Paychex have reason to believe that the security or confidentiality of Online Account or Online Account Access has been compromised. Client acknowledges that Authorized Users select the security level for Online Account Access and Client is solely responsible for these selections. Client further acknowledges that it has reviewed all of the security levels and has determined the level or levels for its Authorized Users that is commercially reasonable for providing security against unauthorized access and meets Client's requirements given the size, type and frequency of the Services it will receive from Paychex. Client is solely responsible for implementation of an information security program appropriate to safeguard the Online Account or Online Account Access and which is consistent with all applicable federal, state and/or local statutes or regulations; safeguarding Online Account and Online Account Access for any third-party services integrated into the Services; maintenance and routine review of computing and electronic system usage records (i.e. log files); and the security of its own data, data storage, computing device(s), other electronic systems, and network connectivity. Client acknowledges and agrees that Paychex is not liable to Client, Client's employees or any other third-party for any consequences, losses, or damages resulting from unauthorized access or use of the Online Account as set forth in this section.
19. **Indemnification.** Client will indemnify, defend, and hold Paychex and its affiliates, respective officers, directors, and employees harmless from any and all claims, costs, attorneys' fees (including in-house counsel fees), and expenses resulting from or arising in connection with (i) a Client default; (ii) the use, misuse, reproduction, modification, or unauthorized distribution of Software; (iii) Client's breach of NACHA; (iv) Client's breach of any warranty set forth in the Agreement; and (v) any claims that any symbol, logo, or mark uploaded by Client or Client's agents, or printed on Client's handbooks or checks, infringes the intellectual property rights of any third party.
20. **Governing Law and Arbitration.** The Agreement and all aspects of the relationship between Paychex and Client shall be governed exclusively by the laws of the State of New York without regard to, or application of, its conflict of laws, rules, and principles, except for the arbitration agreement contained herein which shall be governed exclusively by the Federal Arbitration Act, 9 U.S.C. section 1 et seq. (the "FAA"). **Except as provided herein, any dispute arising out of, or in connection with, the Agreement will be determined only by binding arbitration in Rochester, New York, in accordance with the commercial rules of the American Arbitration Association.** Arbitrable disputes include, without limitation, disputes about the formation, interpretation, applicability, or enforceability of this Agreement. A separate neutral arbitrator must be selected and appointed for each dispute. Any dispute arising under the Agreement will be brought within two (2) years of when the claim accrued. The arbitrator will not be authorized to award exemplary or punitive damages, or any damages excluded in the Limit of Liability provision. The parties agree that the prevailing party in arbitration, and any subsequent judicial proceeding to enforce an arbitration award, will be awarded costs and attorneys' fees (including in-house counsel fees) and that an arbitration award may be entered as a judgment in any court having jurisdiction over either party to the Agreement. The parties will not be permitted to bring, or participate in, and the arbitrator will not have any authority or jurisdiction to hear or decide, any claims brought as any type of purported class action, coordinated action, aggregated action, or similar action or proceeding. Each party must only bring claims against each other in their individual capacity.
21. **Assignability.** The Agreement may not be assigned by Client to any third parties, other than successors, without the prior written consent of Paychex. Any assignment made without such consent will be null and void.
22. **Signature.** The parties agree that Client's signature on this Agreement may be transmitted to Paychex electronically or by facsimile. The parties further agree that such signature will have the same force and effect as if the original signature had been provided and received.

23. **Miscellaneous.** The Agreement, along with any exhibits, addendums, schedules, and amendments, contains the entire understanding of the parties and supersedes all previous understandings and agreements between the parties for the Services provided, whether oral or written, including, without limitation, any confidentiality or nondisclosure agreement(s) entered into by and between Client and Paychex prior to the date hereof. Neither party will be responsible for any delay or failure to perform obligations specified in the Agreement due to causes beyond the party's reasonable control. Client acknowledges that there have been no representations or warranties made by Paychex or Client that are not set forth in the Agreement. Paychex may modify any term of the Agreement upon thirty (30) days written notice to Client of such change and the effective date thereof. Client will be deemed to have accepted and agreed to such changes unless Client elects to terminate the Agreement by written notice to Paychex prior to the effective date of the change and pursuant to the Termination provisions. If any provision of the Agreement or any portion thereof is held to be invalid, illegal, or unenforceable, the validity, legality, or enforceability of the remainder of the Agreement will not in any way be affected or impaired. Sections 1-24 will survive the termination of the Agreement.
24. **Product Terms and Conditions.** Client acknowledges that it will receive only the Services selected on Page 1 of this Agreement.
- Payroll Processing.** Paychex will process Client's payroll based solely on Client Information provided by Client, prepare payroll checks drawn on Client's bank account or as otherwise directed by Client in this Agreement, prepare payroll reports for each payroll processed by Client, and provide the payroll reports, checks, and/or payroll check stubs to Client for review and distribution. Paychex will prepare payroll tax returns for taxes identified on the Cash Requirements and/or Tax Payment Report and deliver to Client for the Client to review, sign, and file. Paychex will not be responsible for the remittance of payroll taxes, or other taxes, or for the filing of tax returns for Clients who elect not to receive the Taxpay service.
- Taxpay .** On or before Client's check date, Paychex will (i) process Electronic Funds Transfer (EFT) transactions for such amounts as are necessary to pay the payroll taxes that are specifically identified on the Cash Requirements and/or Tax Payment Report; (ii) hold such amounts in a separate account until such time as these amounts are due to the appropriate taxing authorities; and (iii) prepare, sign, and file with proper taxing authorities all returns for such taxes on an ongoing basis. Paychex is not responsible for the payment of taxes or the filing of returns prior to the Taxpay Service Effective Date or for payroll taxes which Paychex did not collect from Client. **SUI Support Service:** Paychex will provide Client with telephone support with state unemployment insurance claims, benefit charge questions, and pre-hearing preparation.
- Direct Deposit.** Paychex will process EFT transactions, one or more banking days prior to Client's check date, for such amounts as are necessary to pay Client's employees. Such amounts are to be held in an account established by Paychex until Client's check date, when funds will be deposited to employee accounts as specified. Certain accounts may have restrictions on deposits and withdrawals. Client employees are solely responsible for determining whether their account is suitable for direct deposit of requested EFT transactions.
- Readychex.** Paychex will (i) process EFT transactions, one or more banking days prior to Client's check date, for such amounts as are necessary to pay Client's employees; (ii) hold such amounts in an account established by Paychex until Client's check date; and (iii) draw checks payable to Client's employees on Client's check date and provide those checks to Client. Client will distribute checks on check date or thereafter. Checks distributed to employees before check date will not be honored and it will be Client's responsibility to pay the employees. If Client's employee fails to present a check for payment within six (6) months of check date ("Stale Check"), Paychex will refund the amount debited for the Stale Check back to Client minus any balances owed by Client and charge a Fee for the transfer of the Stale Check funds back to Client. Client will be solely responsible for remitting to its employee, or former employee, any amounts due and following any state unclaimed property laws in regards to outstanding employee funds. In the event that a Readychex check is lost, stolen, destroyed, or otherwise not able to be cashed ("Voidable Readychex") Client agrees to notify Paychex immediately and request the check to be voided. Client agrees to return any Voidable Readychex Checks for which a refund has been requested or issued if it should be ultimately found or discovered. If the voided check is cashed, negotiated, or otherwise presented for payment, and the financial institution that the Readychex check is drawn upon requires a lost/stolen check affidavit, Client agrees that Client is responsible for producing the affidavit. Readychex is not available if Client utilizes Check Signing.
- Check Signing.** Paychex will use Client's signature to create a computer-generated facsimile that will display on each of Client's payroll checks each payday. Check Signing is not available if Client utilizes Readychex.
- Check Insertion.** Paychex will insert Client's signed checks into individual employee envelopes that will be sealed and returned to Client.
- Check Logo Service.** Paychex will use Client's logo to create a computer-generated facsimile that will display on each of Client's payroll checks. Client warrants that Client is the owner of any logo it authorizes Paychex to use, has full right and authority to use it on its payroll checks, and that such use does not violate any other party's rights.
- General Ledger Service.** Paychex will provide reporting of Client's payroll-related general ledger and make it available for Client from a secure Internet site for downloading into their specific third-party accounting software package.
- General Ledger Custom Interface.** For Client's using the General Ledger Service, with each payroll processed, Client's general ledger reports will be integrated with specific third-party accounting software packages and provided to Client. Client acknowledges that General Ledger Custom Interface is performed by a third-party vendor.

State Unemployment Insurance Service (SUIS). Paychex will provide the following services relating to unemployment insurance: claim and appeal processing, pre-hearing preparation, analytical review of voluntary contributions, and charge statement balancing. Client agrees to complete applicable Power of Attorney and Record of Address forms where needed. For an additional Fee, Client can request and authorize Paychex to appear and represent Client by telephone at any unemployment insurance hearing for a specified employee (“SUI Representation Service”), provided the state in which the hearing is being held will allow such representation. The SUI Representation Service will be performed only for any unemployment insurance hearing regarding the specified employee. By representing Client at any unemployment insurance hearing for the specified employee, Paychex is not acting as Client’s attorney nor will Paychex provide Client legal advice. Paychex does not guarantee the outcome of the hearing. Paychex expressly reserves the right to decline the Client’s request to represent Client at the unemployment insurance hearing. Client expressly agrees that the SUI Representation Service will be performed pursuant, and subject to, the terms of the Agreement. Upon termination of the SUI Service, Client will notify their state unemployment agency and remove Paychex as their agent of record. Following termination, Paychex will not forward any unemployment notices or communications it receives from a state unemployment agency to Client and Client will be solely responsible for responding to any unemployment notices and hearings. Paychex will not be liable for Client’s failure to timely respond to notices received by Paychex following termination of the SUI Service.

Workers’ Compensation Report Service. Paychex will provide Client a monthly report with the calculated workers’ compensation premium amounts consisting of the payroll wages and workers’ compensation premiums in each class code for each payroll processed by Client (“Report”). Additional Reports may be purchased for an additional fee. The Service does not include the sale of workers’ compensation insurance coverage (“Coverage”) and is not proof of Coverage. Client is solely responsible for obtaining and maintaining any required Coverage.

Garnishment Payment Service. Paychex will process EFT transactions, one banking day prior to Client’s check date, for Client’s employees’ garnished wages as are necessary to remit to the appropriate entities. Client will provide Paychex with a garnishment order for each employee for whom wages are to be garnished. Paychex will hold garnished wages in a separate account established by Paychex until such time as the amounts are due. Client remains solely responsible for the correct calculation of the amount to garnish from its employees’ wages.

Time Off Accrual Service (TOA). Paychex will provide a tracking and reporting service for employee-accrued benefits, such as employee-paid time off, based on Client Information provided by Client each pay period. Paychex will also display up-to-date paid-time-off totals on each of Client’s payroll checks each payday.

Labor Distribution. Paychex will create a detailed report displaying the distribution of payroll expenses for each pay period by accounting codes identified by Client. The report will be available after each payroll is processed and is based on Client Information.

Job Costing. Paychex will create a detailed report displaying the distribution of payroll expenses for each pay period by job categories identified by Client. The report will be available after each payroll is processed and is based on Client Information.

Labor Posters. Paychex will provide one hardcopy state and federal labor poster kit to Client for each state in which Client pays employees (“Poster Kit”) and hardcopy updates to the Poster Kit. Paychex will also provide access to Poster Kits on the Library for download by Client at no additional charge. Client will be solely responsible for downloading the Poster Kit and any updates from the Library (if Client elects not to receive a hardcopy Poster Kit) and the timeliness of posting all posters and Additional Posters, including any updates thereto. Client acknowledges that additional Posters may be required for (i) specific industries; (ii) clients who are federal contractors or pursuant to municipal ordinances (collectively the “Additional Posters”); or (iii) for other reasons. Client is solely responsible for obtaining any Additional Posters which are required by local, state, or federal law and not found in the Posters provided by Paychex. Client is solely responsible for displaying all required Posters and Additional Posters as required by applicable law.

Employee Access Online (EAO). Paychex will provide Client with a self-service, Internet-based Web site (“Employee Access Online”) that gives Client’s employees access to their payroll information. Client acknowledges that it has full control over the level of access granted to its employees. Client agrees and acknowledges that Employee Access Online and its contents are not intended, and should not be construed, as providing legal or financial advice and that Paychex is not acting in a fiduciary capacity on behalf of Client or Client’s employees. Client further acknowledges and agrees that it is responsible for the accuracy and incorporation of any changes made to Client’s data by or on behalf of Client’s employees, including advising Paychex of any changes in taxability that may result. Client authorizes Paychex to access Client’s Employee Access Online to perform administrative functions as necessary to provide this Service.

HR Online. Paychex will provide Paychex HR Online, an Internet-based human resource information system. Paychex grants Client a royalty-free, nonexclusive, nontransferable license (“HR Online License”) to use all computer programs and related documentation (collectively “Paychex HR Online Software”) from the Web server location of Paychex’ choice. Client agrees and acknowledges that the Paychex HR Online Software and its contents are not intended, and should not be construed, as providing legal or financial advice and that Paychex is not acting in a fiduciary capacity on behalf of Client or Client’s employees. Client further authorizes Paychex to access Client’s HR Online account to perform administrative functions as necessary to provide this service.

ExpenseWire. Paychex will provide Client with a hosted employee expense reimbursement system which allows Client to manage the reimbursement of employee expenses. Client understands that reimbursements may be paid, at Client's election, via one or both of the following options: (i) through the Client's existing processes that are external to the ExpenseWire application, or (ii) separate from payroll, through an EFT. Client Data includes but is not limited to all documentation and information that Paychex requires to perform its responsibilities under the Agreement, including cardholder data. Paychex acknowledges that it is responsible for the security of all cardholder data that it obtains or otherwise stores, possesses, or transmits on behalf of Client under this Agreement. Clients electing to reimburse through EFT, separate from payroll, acknowledge that there is an additional fee for each EFT. Client acknowledges that there is no reconciliation of reimbursement data between Preview[®]/Paychex FlexSM and ExpenseWire.

Paychex Flex Time. Paychex will provide Client (i) the right to access and use Paychex' Internet-based time and attendance solution called Paychex Flex Time used for recording hours worked (the "Application") via Paychex' product website ("Website"), (ii) electronic data collection terminal(s) ("Time Clock") leased or purchased from Paychex, and (iii) all installed Paychex time and attendance software ("Time Clock Software"), and (iv) performance of support and maintenance services described below (collectively "Services for Paychex Flex Time"), pursuant to an Order Form submitted by Client and accepted by Paychex. The term Application will be deemed to include the Time Clock Software.

The Services for Paychex Flex Time under this Agreement are only required when the Time Clock and Application are operated by Client according to the User Manual and in an environment that meets the minimum requirements. The support provided by Paychex consists of the following:

1. **Hardware.** Covered equipment includes Leased Equipment and, subject to the provisions of paragraph b. below, equipment purchased from Paychex, but excludes the accessories purchased by Client. In the case of covered hardware failure, Client must notify Paychex.
 - a. **Leased Equipment.** If replacement of Leased Equipment is required, replacement equipment will be shipped. All service, labor, and ground shipping charges are covered by Client's monthly payments. Upon receipt of replacement equipment, the Client is required to ship all faulty items to Paychex within five (5) business days of receipt of the replacement equipment. In the event of damage to any of Paychex' Leased Equipment as a result of Client's, its employees', or its agents' acts or omissions, or if Client fails to return Paychex' Leased Equipment as provided above, Client agrees to pay for all necessary repairs or replacement.
 - b. **Purchased Equipment.** Client must execute the separate Paychex FlexSM Time Maintenance Agreement and pay an additional fee in order to receive the hardware support and maintenance services for purchased equipment.
2. **Telephone Support.** Unlimited telephone calls will be accepted Monday through Friday from 8:00 a.m. to 8:00 p.m. ET
 - A. Pursuant to the Order Form for Paychex Flex Time, the terms of which are incorporated herein, Client agrees to make Fee payments for (i) the Services; and (ii) any Leased Equipment. If Client is purchasing equipment, Client must pay the applicable purchase price set forth on the Order Form. The Fee for the Leased Equipment includes support and maintenance Services. Following Client's receipt of the Time Clock(s) and the completion of Application training by Paychex, Paychex will invoice Client monthly for the Fees shown on the Order Form for Paychex Flex Time.
 - B. **Leased Equipment.** In the event that Client leases Time Clocks and/or other equipment from Paychex ("Leased Equipment") Client agrees that (i) Leased Equipment is the sole and exclusive property of Paychex; (ii) Client has no right, title, or interest in any Leased Equipment except as stated in this Agreement; (iii) Client cannot transfer, sell, or in any way encumber Leased Equipment; (iv) Leased Equipment is not a fixture; (v) Client will not allow any other party to file any lien or security interest on Leased Equipment; and (vi) this Agreement does not cover damage to Leased Equipment from or related to fire, flood, lightning or sudden accidental events, theft, misuse or abuse, or modification or servicing of the covered Leased Equipment by Client or any other third party. Upon demand by Paychex, Client agrees to deliver to Paychex any and all financing statements under the Uniform Commercial Code and any other documents Paychex demands to protect or record Paychex' interest in the Leased Equipment. If permitted by applicable law, Paychex may file any such documents or instruments signed only by Paychex.
 - C. Client agrees not to damage Paychex' Leased Equipment and to return it in the original condition, normal wear and tear excepted, upon termination of the Agreement or as otherwise required. Upon termination, Client is required to (i) complete termination paperwork provided by Paychex, and (ii) cease use of the Application and return all Leased Equipment (Time Clocks, adaptors, power supplies, CDs, etc.) to Paychex within ten (10) business days. Client is in default of this Agreement if it (i) allows damage to, or fails to return Paychex' Leased Equipment, or (ii) violates any limitations or restrictions on its right to use the Application. If Client fails to return the Leased Equipment in the time required, or damages it beyond normal wear and tear, Client will be charged a fee of \$750 per terminal. Termination of this Agreement shall not relieve Client of any obligations herein, including its payment and return obligations.
 - D. **License and Software.** Paychex grants Client a royalty-free, nonexclusive, nontransferable license ("Application License") to use the Application from the Web server location chosen by Paychex. Client may only use the Application in accordance with the terms of this Agreement. Access to the Application will end upon termination of this Agreement, and Client agrees that ownership of all rights in and to the Application remain the sole and exclusive property of Paychex.

- E. Client agrees that it shall be solely responsible for compliance with all applicable laws in connection with use of the Application and any Leased Equipment or equipment purchased from Paychex including, without limitation, state and federal wage and hour laws and regulations and laws relating to collection, storage and use of biometric information. Client agrees that the Services and Software are not intended, and should not be construed, as providing legal or financial advice and that Paychex is not acting in a fiduciary capacity on behalf of Client or Client's employees.
- F. Client agrees that Paychex may require access to Client's Online Account (as defined in Section 18 hereof) to assist in configuration, provide ongoing support, and perform administrative functions necessary to provide the Services for Paychex Flex Time, and Client hereby consents to such access by Paychex.
- G. **Refund of Paychex Flex Time.** No refunds will be given after the Service Effective Date, except that Paychex may issue a refund to Client if Client requests the refund in writing within thirty (30) days of receiving their purchased equipment.
- H. **Disclaimer of Warranty.** With regard to any Leased Equipment and Time Clock Software rented, leased, or sold, and all Services provided, Paychex hereby disclaims any and all warranties, and makes no representation or warranty of any kind, whether express or implied, including any warranties as to the condition, quality, value, suitability, durability, operability, or any other matter. Without limiting the general nature of this disclaimer, Paychex disclaims any and all warranties concerning the merchantability or fitness for a particular purpose of any equipment leased or sold and all equipment is expressly provided "as is".

Time and Labor Online (TLO). Paychex will provide Paychex Time and Labor Online services, an Internet-based time and attendance system used for collecting time and earnings, and for clients using Payroll Services under this Agreement, importing into payroll software. This section of the Agreement shall cover the provision of electronic data collection terminal(s) ("Time Clock") leased or purchased from Paychex, and all installed Paychex time and attendance software ("Time Clock Software"), and performance of support services described below (collectively "TLO Services"). Paychex may require access to Client's computer systems and/or Client's TLO account to assist in configuration, provide ongoing support, and perform administrative functions necessary to provide the TLO Service and Client consents to and authorizes such access. The TLO Services under this Agreement are only required when the Time Clock and Time Clock Software are installed and operated by Client according to the User Manual and in an environment that meets the minimum requirements. The support provided by Paychex consists of the following:

- 1. **Hardware.** Covered equipment includes the Leased Equipment from Paychex, but excludes the accessories purchased by Client. In the case of covered hardware failure, Client must notify Paychex. If replacement of Leased Equipment is required, replacement equipment will be shipped. All service, labor, and ground shipping charges are covered by Client's monthly payments. Upon receipt of replacement equipment, the Client is required to ship all faulty items to Paychex within five (5) business days of receipt of the replacement equipment. In the event of damage to any of Paychex' Leased Equipment as a result of Client's, its employees', or its agents' acts or omissions, or if Client fails to return Paychex' Leased Equipment as provided above, Client agrees to pay for all necessary repairs or replacement. For an additional fee, Paychex will provide support of purchased equipment as set forth in the Paychex® Time and Labor Online Maintenance Agreement. Client must execute the separate Time and Labor Online Maintenance Agreement in order to receive the support services for purchased equipment.
- 2. **Telephone Support.** Unlimited telephone calls will be accepted Monday through Friday from 8:00 a.m. to 8:00 p.m. ET.
- A. **TLO License and Software.** Paychex grants Client a royalty-free, nonexclusive, nontransferable license ("TLO License") to use all computer programs and related documentation (collectively "TLO Software") from the Web server location chosen by Paychex. Client may only use the TLO Software in accordance with the terms of this Agreement. Access to the TLO Software will end upon termination of this Agreement, and Client agrees that all TLO Software rights remain the sole and exclusive property of Paychex.
- B. **TLO Leased Equipment.** In the event that Client leases Time Clocks and/or other equipment from Paychex ("Leased Equipment") Client agrees that (i) Leased Equipment is the sole and exclusive property of Paychex; (ii) Client has no right, title, or interest in any Leased Equipment except as stated in this Agreement, (iii) Client cannot transfer, sell, or in any way encumber Leased Equipment; (iv) Leased Equipment is not a fixture, and (v) Client will not allow any other party to file any lien or security interest on Leased Equipment.

Upon demand by Paychex, Client agrees to deliver to Paychex any and all financing statements under the Uniform Commercial Code and any other documents Paychex demands to protect or record Paychex' interest in the Leased Equipment. If permitted by applicable law, Paychex may file any such documents or instruments signed only by Paychex. Client agrees (i) not to damage the Leased Equipment, (ii) to return it in the original condition, normal wear and tear excepted, within ten (10) business days of termination of this Agreement, and (iii) complete termination paperwork provided by Paychex. Client is in default of this Agreement if it allows damage to, or fails to return Paychex' Leased Equipment. If Client fails to return the Leased Equipment in the time required, or damages the Leased Equipment beyond normal wear and tear, Client will be charged a Fee of \$750 per terminal.

- C. **Fees.** Pursuant to the Time and Labor Online Order Form, the terms of which are incorporated herein, Client agrees to make Fee payments for (i) the TLO Services; and (ii) any Leased Equipment. The Fee for the Leased Equipment includes support and maintenance services. Following Client's receipt of the Time Clock(s) and Time Clock Software, Paychex will invoice Client monthly for the Monthly Package Fee shown on the Time and Labor Online Order Form.
- D. **Compliance with Applicable Law.** Client agrees that it shall be solely responsible for compliance with all applicable laws and regulations in connection with the use of TLO (TLO Services, TLO Software, and any Leased Equipment or equipment purchased from Paychex) including, without limitation, state and federal wage and hour laws and regulations and laws relating to collection, storage and use of biometric information. Paychex will not be held liable for Client's use of any equipment or TLO Services to be provided by Paychex hereunder. Client agrees that the TLO Services and TLO Software are not intended, and should not be construed, as providing legal or financial advice and that Paychex is not acting in a fiduciary capacity on behalf of Client or Client's employees.
- E. **Disclaimer of Warranty.** With regard to any Leased Equipment and Time Clock Software rented, leased, or sold, and all TLO Services provided, Paychex hereby disclaims any and all warranties, and makes no representation or warranty of any kind, whether express or implied, including any warranties as to the condition, quality, value, suitability, durability, operability, or any other matter. Without limiting the general nature of this disclaimer, Paychex disclaims any and all warranties concerning the merchantability or fitness for a particular purpose of any equipment leased or sold and all equipment is expressly provided "as is".
- F. **TLO Refund.** No refunds will be given after the Service Effective Date, except that Paychex may issue a refund to Client if Client requests the refund in writing within thirty (30) days of receiving their purchased equipment.

Recruiting. Paychex will provide Client with an Internet-based recruiting and applicant tracking Service that provides technology to facilitate the recruiting, qualifying and tracking of applicants ("Recruiting"). The Recruiting Service may provide links to third-party Web sites. Paychex makes no representations concerning and is not responsible for, the accuracy or content of, or the ability of Client to access, Web sites of third parties. Providing a link to third-party Web sites shall not be deemed an endorsement of the linked site or of the content, products or services offered or referenced on such site. Links to third-party Web sites are provided as a convenience only, and Paychex shall have no liability in connection with any third-party Web sites or the provided links to such Web sites. Client authorizes Paychex to access Client's Recruiting account to perform administrative functions as necessary to provide this Service.

Onboarding. Paychex will provide Client with an Internet-based onboarding Service ("Onboarding") to facilitate providing information to, and receiving information from, newly hired or rehired Client employees or independent contractors ("Workers"). Client is responsible for the accuracy and completeness of the information provided for each Worker and Client acknowledges that failure to timely provide such information may result in delay in payroll processing and/or in the onboarding process. Onboarding may provide links to third-party Web sites. Paychex makes no representations concerning and is not responsible for, the accuracy or content of, or the ability of Client to access, Web sites of third parties. Providing a link to third-party Web sites shall not be deemed an endorsement of the linked site or of the content, products or services offered or referenced on such site. Links to third-party Web sites are provided as a convenience only, and Paychex shall have no liability in connection with any third-party Web sites or the provided links to such Web sites.

Data Exports. Paychex will provide Client with the ability to export Client's data using a predetermined set of reporting templates and make them available on a secure site for access by Client.

Reports On-Demand. Paychex will make Client's specified payroll reports available on-demand on a secure site for access by Client.

Report Writer. Paychex will provide Client with the ability to create custom reports of Client's data, available on a secure site for access by Client. The Data Exports functionality is included with Report Writer.

New Hire Reporting. Paychex will report all new/rehired employee information that is mandated by federal and state regulations. Client is required to provide accurate and complete information for each new/rehired employee and Client acknowledges that failure to provide such information may result in delay in reporting.

Paychex Online Reports. Paychex will make Client's payroll-related reports available on a secure site for access by Client. Client is required to provide accurate and complete information for each new/rehired employee and Client acknowledges that failure to provide such information may result in delay in reporting.

General Ledger Report. Paychex will produce a report containing all payroll-related general ledger data.

Workers' Compensation Payment Service. Paychex and/or Paychex Insurance Agency, Inc. will perform workers' compensation payment services for Client as set forth in the Paychex Workers' Compensation Payment Service Agreement. Availability of the Workers' Compensation Payment Service is dependent on insurance carrier selection and/or carrier underwriting requirements. The Service does not include the sale of workers' compensation insurance coverage ("Coverage") and is not proof of Coverage. Client is solely responsible for obtaining and maintaining any required Coverage. Client must execute a separate Paychex Workers' Compensation Payment Service Agreement in order to receive the Workers' Compensation Payment Service.

Paychex® Employee Screening Services. Client acknowledges that the Paychex Employee Screening Services are performed by a third-party vendor of Paychex. Client agrees to remit payment directly to Paychex. Client will be eligible for such program so long as: (i) Client remains a Client of Paychex; (ii) Client complies with the terms of this Agreement; and (iii) Client executes and complies with the terms of any agreement the third party vendor shall require; and (iv) the third-party agreement is not terminated for any reason. Fees for the Employee Screening Services will be as set forth in the product setup form and consist of a (i) set up fee; (ii) inspection fee and either a; (iii) monthly subscription fee (if a product type package is ordered); or (iv) monthly à la carte fees (if Client paying per screen). If Client elects the product type package plan and the Employee Screening Service is terminated prior to the completion of the product type package plan, Client agrees to pay the remaining amount due on the contract after a prorating of the screens ordered has been completed. Client agrees to pay for all screens ordered through the third-party vendor.

Background Check Service. Client acknowledges that the Background Check Service is performed by a third-party vendor of Paychex. Client will be eligible for such program so long as: (i) Client remains a Client of Paychex; (ii) Client complies with the terms of this Agreement; (iii) Client executes and complies with the terms of any agreement the third-party vendor shall require; and (iv) the third-party agreement is not terminated for any reason. Client agrees to pay Paychex a monthly subscription Fee for the Service for an annual allotment of screens. If the Service is terminated prior to Client receiving the annual allotment of screens, Client agrees to pay the remaining amount due for the annual allotment after a prorating of the screens ordered. Additional fees may apply for any other services provided by the third-party vendor and will be billed by and paid directly to the third-party vendor.

Premium Only Plan (POP). Paychex will act as Plan Service Provider for Client's POP. Paychex will provide Client with the following Plan installation documentation: (i) Basic Plan Document; (ii) Adoption Agreement; and (iii) Summary Plan Description. Client acknowledges that Client is responsible for (i) reviewing and signing the Adoption Agreement setting forth the terms and conditions of the Plan; and (ii) distributing the Summary Plan Description to Plan participants. Paychex will perform the calculations for the Key Employee Concentration Test. Client is solely responsible for all other testing. If Client has a Health Savings Account (HSA), the pretax salary reductions for Client's HSA will not be incorporated into the compliance testing results. Client will be solely responsible for any aggregate testing. Client acknowledges that if the Plan fails the testing as outlined above, the Client is responsible for correcting the failure and bringing the Plan into compliance with the applicable requirements as defined in section 125 of the Internal Revenue Code.

COBRA Administration. Paychex will perform certain federal COBRA and state continuation administrative functions for medical, dental, vision, or prescription drug coverage plans ("Eligible Plans") on Client's behalf ("COBRA Administration"). Client will notify Paychex when an employee is (i) no longer on its payroll; (ii) terminated from coverage under the Eligible Plan; or (iii) receiving a reduced level of health care coverage under the Eligible Plan; and Client will identify Eligible Plans of the employee to Paychex ("Required Notifications"). Client is solely responsible for determining if a matter is a qualifying event. Paychex will assist Client in determining if a matter is a qualifying event once Client provides Paychex with the Required Notifications. Paychex will begin COBRA Administration on Client's behalf, if required. If the qualified beneficiary subsequently elects COBRA coverage, Client shall be solely responsible for submitting the premium for the qualified beneficiary directly to the Eligible Plan insurance carrier. The qualified beneficiary will be required to pay the monthly premium directly to Paychex, and Paychex will reimburse Client the premium collected from the qualified beneficiary less an administrative Fee. Paychex receives bank credits and/or earnings ("Earnings") from the premiums received. The amount of Earnings received by Paychex will fluctuate based on the average monthly balance of the premiums multiplied by the thirty (30)-day British London Interbank Offered Rate minus forty (40) basis points. Client acknowledges that Paychex may retain such Earnings as additional compensation for COBRA Administration under this Agreement. In the absence of Earnings, Client acknowledges that the other Fees paid to Paychex under this Agreement would be greater. In the event that Paychex receives an appeal of a denial of coverage from a potential beneficiary ("COBRA Appeal") (i) Paychex will provide Client with a copy of the COBRA Appeal; and (ii) Client agrees that it has sole responsibility to review and provide Paychex written direction on how to respond to the COBRA Appeal.

HR Library. Paychex and/or its authorized third party vendor will provide a Web-based library of human resource information, on a subscription basis, limited to one subscriber per Client ("Library"). The Library is for Client's internal use only. The Library is not intended as legal advice and Client is solely responsible for its use of, or reliance on, the information contained on the Library. Paychex cannot guarantee the accuracy of the information contained on the Library.

W-2 Service. Unless Client directs Paychex in writing not to provide the W-2 Service, Paychex will file Forms W-2 and W-3 with appropriate federal and state agencies and provide Client with W-2 and W-3. Client shall have the sole responsibility to distribute the W-2 to each employee pursuant to applicable law. In the event that the Services are terminated or if Client is in breach of its obligations for payment of Fees or Reimbursement Amounts, Paychex shall not be obligated to provide the W-2 Service. Additional Fees may apply.

Reporting Agent Authorization

OMB No. 1545-1058

(In accordance with IRS Form 8655)

Taxpayer

1. Employer identification number (EIN)	2. Other identification number (State ID)	3. If you are a seasonal employer, check here <input type="checkbox"/>	
27-4878771			
4. Name of taxpayer (as distinguished from trade name)	5. Trade name, if any (DBA)		
LOW POWER COMPANY INC			
6. Address (number, street, and room or suite no.)	City or town	State	ZIP code
212 Thompson Sq.	Mountain View	CA	94043
7. Contact person	8. Telephone number	9. Fax number	
Andrew Sharp	(650) 735-1280		

Reporting Agent

10. Name:	11. Employer identification number (EIN):	12. Telephone number :	
PAYCHEX INC	16-1124166	585-336-7600	
13. Address:	City or town:	State:	ZIP code:
911 PANORAMA TRAIL SOUTH ROCHESTER	NY		14625-0397

Authorization of Reporting Agent To Sign and File Returns *(Caution: See Authorization Agreement)*

14. Use the entry lines below to indicate the tax return(s) to be filed by the reporting agent. Enter the beginning year of annual tax returns or beginning quarter of quarterly tax returns. See the instructions for how to enter the quarter and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940	2016	941	09	/	2016	943		944	
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Authorization of Reporting Agent To Make Deposits and Payments *(Caution: See Authorization Agreement)*

15. Use the entry lines below to enter the starting date (the first month and year) of any tax return(s) for which the reporting agent is authorized to make deposits or payments. See the instructions for how to enter the month and year. Once this authority is granted, it is effective until revoked by the taxpayer or reporting agent.

940	09	/	2016	941	09	/	2016	943		/		944	
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Disclosure of Information to Reporting Agents

- 16a. Check here to authorize the reporting agent to receive or request copies of tax information and other communications from the IRS related to the authorization granted on line 14 and/or line 15
- b. Check here if the reporting agent also wants to receive copies of notices from the IRS

Form W-2 series or Form 1099 series Disclosure Authorization

- 17a. The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form W-2 series information returns. This authority is effective for calendar year forms beginning
- b. The reporting agent is authorized to receive otherwise confidential taxpayer information from the IRS to assist in responding to certain IRS notices relating to the Form 1099 series information returns. This authority is effective for calendar year forms beginning


State or Local Authorization *(Caution: See Authorization Agreement)*

18. Check here to authorize the reporting agent to sign and file state or local returns related to the authorization granted on line 14 and/or line 15

Authorization Agreement

I understand that this agreement does not relieve me, as the taxpayer, of the responsibility to ensure that all tax returns are filed and that all deposits and payments are made and that I may enroll in the Electronic Federal Tax Payment System (EFTPS) to view deposits and payments made on my behalf. If line 14 is completed, the reporting agent named above is authorized to sign and file the return indicated, beginning with the quarter or year indicated. If any starting dates on line 15 are completed, the reporting agent named above is authorized to make deposits and payments beginning with the period indicated. Any authorization granted remains in effect until it is revoked by the taxpayer or reporting agent. I am authorizing the IRS to disclose otherwise confidential tax information to the reporting agent relating to the authority granted on line 14 and/or line 15, including disclosures required to process Form 8655. Disclosure authority is effective upon signature of taxpayer and IRS receipt of Form 8655. The authority granted on Form 8655 will not revoke any Power of Attorney (Form 2848) or Tax Information Authorization (Form 8821) in effect.

I certify I have the authority to execute this form and authorize disclosure of otherwise confidential information on behalf of the taxpayer .

Signature	Title	Date
	CEO	
Company Name	Office-Client number	
LOW POWER COMPANY INC	0087 - A8617334	

TIA

 Reviewed Government Issued ID

Proposal for Services

Company Name Low Power Company Inc
 Title CEO
 E-Mail Address andy@lopoco.com

Contact Andrew Sharp
 Phone No. (650)735-1280
 CPA Name _____
 No. of Checks 1 Payroll Frequency Monthly

Every Pay Period

- Payroll checks and earnings statements.
- Payroll journals, department summaries, cash requirements and deposits reports, new-hire/rehire reports, client time sheets.
- Employee payment options: direct deposit, check signing and insertion, and Readychex®.
- New-hire reporting that meets federal and state compliance requirements.
- Electronic access to payroll reports, including up to four years of information, replacement W-2s, 1099s, and more.
- Labor law poster with hard copy or electronic option, plus necessary updates.
- Web site for information on HR news and issues in the workplace plus personnel forms.

Each Deposit Period

We automatically deposit all tax liabilities on your behalf, including:

- FICA, federal, FUTA.
- State, SUI, disability, and local payroll taxes (if applicable).
- For your records, a record of all deposits made.

On a Quarterly Basis

We automatically prepare, file, and supply:

- Federal and state payroll tax returns.
- Local tax returns where applicable.
- Copies of all filings for your records.
- Detailed employee earnings records, custom date range capability.

Once a Year

We automatically prepare, file, and supply:

- Employer federal and state W-2s with W-3 recap.
- Form 940 Federal Unemployment Tax Return.
- Employee W-2s/1099s in sealed envelopes.
- Copies of all filings for your records.

Proposal presented on _____.

Valid for 30 days.

Discount: 35 % Number of Months: 12

Signature

Sales Representative Siamak Ghahremani

Paychex Proprietor Services

Processing Fee	\$	
• Payroll Processing	\$	<u>Included</u>
• Taxpay®	\$	<u>Included</u>
• Direct Deposit	\$	<u>(7.00)</u>
• Readychex®	\$	<u>NA</u>
• Check Signing	\$	<u>NA</u>
• Check Insertion	\$	<u>Included</u>
• New Hire Reporting	\$	<u>Included</u>
• Online Reports	\$	<u>Included</u>
• Reports on Demand	\$	<u>Included</u>
• Check Logo	\$	<u>NA</u>
• Labor Compliance Poster Kit	\$	<u>Declined</u>
• HR & Benefits Essentials SM Web site	\$	<u>Included</u>
• Employee Access Online	\$	<u>Included</u>
• 401(k) Reporting	\$	<u>Included</u>
• GL Report	\$	<u>Included</u>
Payroll Delivery Method <u>Mail</u>	\$	
Estimated Per-Pay-Period Total	\$	<u>57.00</u>
QE Delivery <u>Mail</u>	\$	
YE Delivery <u>Mail</u>	\$	
Activation Fee (One-time)	\$	<u>100.00</u>
Annual Fee	\$	

Employee W-2/1099
 (\$65.00 base + \$6.25 /employee) - *Subject to Change*

Enroll Client and/or Grant Accountant Access

This form is used to enroll yourself in any online services in Paychex Flex™ or to give your accountant online access. The standard accountant access includes Online Reports and General Ledger Service.

Client Enrollment

Accountant Access

(Complete Sections 1 and 2 (options 1 or 2), if applicable)

(Complete Section 2)

Give this form to a Paychex Sales Representative or mail it to your local Paychex office.

Sales Representative Name Siamak Ghahremani

Section 1. Client Enrollment Information

Client Account Number <u>A8617334</u>	Service Location <u>Fresno Branch 0087</u>
Client Company Name <u>Low Power Company Inc</u>	Job Title <u>CEO</u>
First Name <u>Andrew</u> MI(optional) _____	Last Name <u>Sharp</u>
Date of Birth(MM/DD/YYYY) <u>12/14/1958</u>	Social Security Number <u>550-70-1490</u>
<small>(Date of birth and social security number are required for the self username/password reset option with Paychex Online)</small>	
Address <u>212 Thompson Sq</u>	City <u>Mountain View</u> State <u>CA</u> Zip Code <u>94043</u>
Primary Phone <u>(650)735-1280</u>	Secondary Phone(optional) _____
Primary E-Mail <u>andy@lopoco.com</u>	Fax Number _____
User Name: First Choice <u>lopoco-payem</u> <small>(between 8-18 characters)</small>	Second Choice <u>lopocomv</u> <small>(between 8-18 characters)</small>

Note: User e-mail address and user name must be unique. Your Paychex representative may contact you if either of your selections are already in use.

Is this a Same FEIN Relationship Yes No

Is this a Corporate Administrator in a Same FEIN Relationship: Yes No

A Corporate Administrator in a Same FEIN Relationship will have access to all of the information on all of the Clients in that relationship.

Other Accounts to be Linked to _____

Recommended system requirements for Paychex Flex products can be found at www.paychex.com

Enroll me in the following product(s):

- Receive reports through the Internet only (Internet Client)
 - Receive printed reports with payroll and through the Internet (Printing Client)
 - Report Writer
 - Reports On-Demand
 - Data Exports
 - Paychex Online Payroll®
 - Company Service (optional but client must have Online Payroll to subscribe)
 - Employee Maintenance Access (non-online payroll client)
 - General Ledger Service (\$15/month)
 - HR and Benefit Essentials on Web site (only available for some bundle packages)
 - Employee Access Online (choose from the options below)
 - Employee Online W-2s
 - Employee Personal and Payroll Information
 - Employee Online Check Stubs:
 - Employee Direct Deposit Edits (only available for ASO, PEO, and HRO clients)
- Select release date to make check stubs available:
Check Date

Assign the following Roles (select one only)

Role	Description
<input type="checkbox"/> Super Admin	Full access to Company, People, Payroll, User Access and Reporting.
<input type="checkbox"/> Other Admin	Discuss Role options with your Paychex representative.

SCAN & RETAIN ELECTRONICALLY
SHRED PAPER COPY AFTER SCANNING

Section 2. Accountant Access and User Information

If an accountant requires access to Paychex Online, complete this section to create a user account if one does not already exist.

Firm Name**First Name****MI****Last Name****Date of Birth****Address****City****Address 2****State****Zip Code****Primary Phone****Primary E-mail****User Name: First Choice**

Between 8-18 characters

Second Choice

Between 8-18 characters

The following options are for accountant access to a client's Online Reports and General Ledger services.

Note: If an existing accountant user accesses data via online.paychex.com, Option 2 must be selected. If an existing accountant user accesses data via www.paychexflex.com (our new Single Sign On site), then either Option 1 or 2 may be selected.

Option 1

I, the client, will grant my accountant access to the appropriate online services.

Instructions: You do not need to complete the additional information in this section. Contact your accountant and instruct him/her to log into Paychex Online, select the Company Linking icon () and enter your client number to request access to your account. Once you approve this request, you can grant your accountant access to the appropriate online services.

Option 2

I, the client, prefer that Paychex grant my accountant access to the appropriate online services.

Instructions: The client **must** complete the following information if Option 2 is selected.

Client Account Number _____ **Service Location** _____
Client Company Name _____ **Accountant Phone** _____
Accounting Firm Name _____
Accountant User Name _____
Accountant First Name _____ **MI** _____ **Last Name** _____

If this was identified as a SAME FEIN Relationship in Section 1, will the accountant have access to all of the information on all of the Clients in that relationship? Yes No

If no, specify which entities the accountant is granted access to.

Client Account Number _____ **Client Company Name** _____

I authorize Paychex to grant my accountant to access to the online services checked below and affirm that the accounting firm/accountant listed is authorized to access my payroll data, using the services selected below, until I directly notify Paychex otherwise:

Please select the online services you want your accountant to access:

- Reporting (Online Reports)** **General Ledger Service** **Report Writer**
 Run On-Demand Reports and/or Data Exports **People - Service Grant Access**

Assign the Accountant Role

Accountant Limited access to Reporting; no access to Company, People, Payroll, or User Access.

Client's Signature

Date



This form will be basic record of YOUR Account.
DO NOT FILE FORM UNTIL YOU HAVE PAID WAGES THAT EXCEED \$100.00 IN CALENDAR QUARTER.
 Please read INSTRUCTIONS on THE back before completing form.
PLEASE PRINT OR TYPE in BLUE OR BLACK INK ONLY.
 Return form to

EMPLOYMENT DEVELOPMENT DEPARTMENT
 ACCOUNT SERVICES GROUP, MIC 28
 P.O. BOX 826880
 SACRAMENTO CA 94280-0001
 (888) 745-3886 FAX (916) 654-9211
 www.edd.ca.gov

REGISTRATION FORM FOR COMMERCIAL EMPLOYERS See reverse for registration instructions for other business types.

EDD ACCOUNT NUMBER		Dept. Use Only:		QUARTER		ONLINE PROCESS DATE	
A. LIST NAMES OF: OWNER(S), PARTNER(S)*, CORP OFFICERS, OR LLC/LLP Members/Managers/Officers		TITLE		SOCIAL SECURITY #		CALIFORNIA DRIVERS LIC #	
Andrew Sharp				550-70-1490			
<i>Note: If entity is a Limited Partnership, indicate General Partner with an (*). List additional partners, LLC/LLP members/officers/managers on a separate sheet.</i>							
B. BUSINESS NAME: (If none, enter N/A)			C. DATE OWNERSHIP BEGAN OPERATING:			D. FEDERAL TAX ID #:	
Low Power Company Inc						27-4878771	
E. CORPORATION / LLC / LLP/LP NAME: (If none, enter N/A)				E1. SECRETARY OF STATE CORP/LLC/LLP ID#:			
F. PHYSICAL BUSINESS LOCATION: (Number and Street, not P.O. Box)		CITY	STATE	ZIP CODE	PHONE NUMBER		
212 Thompson Sq		Mountain View	CA	94043	(650)735-1280		
G. MAILING ADDRESS: (P.O. Box/Number and Street, if different than F)		CITY	STATE	ZIP CODE	PHONE NUMBER		
212 Thompson Sq		Mountain View	CA	94043	(650)735-1280		
<i>Note: If you have multiple CA locations, please attach the physical business addresses on a separate sheet of paper.</i>							
H. INDICATE FIRST QUARTER & YEAR WAGES EXCEEDED \$100: <input type="checkbox"/> Jan-Mar 20__ <input type="checkbox"/> Apr-Jun 20__ <input type="checkbox"/> Jul-Sep 20__ <input type="checkbox"/> Oct-Dec 20__							
First Payroll Date: MM__ DD__ YYYY__							
I. HAVE YOU EVER OWNED OR BEEN A PRINCIPAL OWNER IN A BUSINESS REGISTERED WITH EDD?				J. FORMER EDD ACCOUNT NUMBER(S): _____			
<input type="checkbox"/> No <input type="checkbox"/> Yes If Yes, complete J. 				BUSINESS NAME: _____ ADDRESS: _____			
NOTE: If necessary, please provide additional information on a separate sheet.							
K. THIS IS A: <input checked="" type="checkbox"/> New Business <input type="checkbox"/> Hired Employees <input type="checkbox"/> Purchased a Business ** <input type="checkbox"/> Other (Specify) _____							
** If business was purchased, mark appropriate box and complete the information below: <input type="checkbox"/> All <input type="checkbox"/> Part							
1. Previous Owner		2. Previous Business Name		3. Previous EDD Account #		4. Purchase Price	
						5. Date of Transfer	
<i>Note: For all other changes in form/ownership to your account, please use the Change of Employer Account Information (DE 24).</i>							
L. NUMBER OF CA EMPLOYEES: _____				M. EMPLOYEE IS: <input type="checkbox"/> Spouse <input type="checkbox"/> Minor Child (Under 18) <input type="checkbox"/> Employer's Parent			
See back for information on CA employees				If Yes to any of the above, please refer to instructions on reverse.			
N. TAXPAYER TYPE:							
<input type="checkbox"/> Individual Owner		<input type="checkbox"/> Limited Partnership		<input type="checkbox"/> Estate Administration			
<input type="checkbox"/> Co-Ownership		<input type="checkbox"/> Association		<input type="checkbox"/> Trusteeship			
<input type="checkbox"/> General Partnership		<input type="checkbox"/> Limited Liability Company		<input type="checkbox"/> Joint Venture		<input type="checkbox"/> Other (Specify) _____	
<input checked="" type="checkbox"/> Corporation		<input type="checkbox"/> Limited Liability Partnership		<input type="checkbox"/> Receivership			
O. EMPLOYER TYPE:		P. INDUSTRY ACTIVITY: Check the industry, product, or service that represents the greatest portion of your sales or revenue:					
<input type="checkbox"/> COMMERCIAL		<input type="checkbox"/> Services		<input type="checkbox"/> Retail		<input type="checkbox"/> Wholesale	
<input type="checkbox"/> PACIFIC MARITIME		<input type="checkbox"/> Temp Services		<input type="checkbox"/> Leasing Employer		<input type="checkbox"/> Manufacturing	
<input type="checkbox"/> FISHING BOAT						<input type="checkbox"/> Professional Employer Organization	
						<input type="checkbox"/> Other (Specify) _____	
Also, describe specific product and/or service in detail: _____							
Q. CONTACT PERSON FOR BUSINESS:		TITLE/COMPANY NAME				DAYTIME PHONE NUMBER:	
Andrew Sharp						(650)735-1280	
ADDRESS: _____							
E-MAIL ADDRESS: andy@lopoco.com							
R. DECLARATION							
I certify under penalty of perjury that the above information is true, correct and complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance Rate. I further certify that I have the authority to sign on behalf of the above business.							
Signature: _____		Title: CEO					
(Owner, Corporate Officer, Partner, LLC/LLP Member/Manager, or authorized Agent)							
Printed Name: Andrew Sharp		Telephone Number: (650)735-1280				Date: _____	



POWER OF ATTORNEY DECLARATION

SEE INSTRUCTIONS ON THE BACK OF THIS FORM

I. EMPLOYER/TAXPAYER INFORMATION *(please type or print)*

California Employer Account Number: APPLIED FOR	Taxpayer Identification Number:	Federal Employer Identification Number: 27-4878771	
Owner/Corporation Name: Low Power Company Inc	Social Security Number (SSN)/Corporate Identification Number: 550-70-1490		
Business Name/Doing Business As (DBA):			
Business Mailing Address: 212 Thompson Sq	City Mountain View	State CA	Zip 94043
Business Telephone No.: (650)735-1280	Business FAX No.:		
Business Location <i>(if different from above)</i> :	City	State	Zip

II. REPRESENTATIVE DESIGNATION

I hereby appoint the following person to represent the employer/taxpayer for specified tax matters arising under the California Unemployment Insurance Code.

Representative's Business Paychex, Inc.			
Representative's Name: Thomas P. Szwak	Telephone No.: (585) 336-7600	FAX No.: (585) 336-7800	
Street Address: 1175 John Street	City West Henrietta	State NY	ZIP Code 14586

III. AUTHORIZED ACTS

- GENERAL AUTHORIZATION:** If you want to give the representative general authority to perform all acts on your behalf with regard to your state tax matters.
- SPECIFIC DECLARATION:** If you want to give the representative limited authority with regard to your state tax matters, indicate the specific dates and acts you are authorizing.
- From _____ to _____
- To represent the employer/taxpayer for any and all Tax Reporting Benefit Reporting Both matters relating to the reporting period indicated above.
- To represent the employer/taxpayer for changes to their mailing address for any and all Tax Reporting Benefit Reporting Both matters relating to the reporting period indicated above.
- Other acts: *(describe specifically)* _____
- Subject to revocation, the above representative is authorized to receive confidential information.

IV. SIGNATURE AUTHORIZING POWER OF ATTORNEY

Signature of the employer/taxpayer, owner, officer, receiver, administrator, or trustee for the Employer/taxpayer – If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the employer/taxpayer, you are certifying that you have the authority to execute this form on behalf of the employer/taxpayer by signing this Power of Attorney Declaration.

If this Power of Attorney Declaration is not signed or dated, it will be returned as invalid.

<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div>	<p style="margin: 0;">CEO</p> <hr style="border: 0.5px solid black;"/> <p style="margin: 0; font-size: small;">Title (Owner, Partner, Corp. Officer, Pres., Vice Pres., CEO or CFO)</p>
<p style="margin: 0; font-size: small;">Signature</p> <p style="margin: 0;">Andrew Sharp</p> <hr style="border: 0.5px solid black;"/> <p style="margin: 0; font-size: small;">Print Name</p>	<p style="margin: 0; font-size: small;">SSN</p> <p style="margin: 0;">550-70-1490</p> <hr style="border: 0.5px solid black;"/> <p style="margin: 0; font-size: small;">Date</p>