

Terms of Use of Benchmarking Survey

1. Thank you for participating in the Benchmarking Survey ("Survey") brought to you by PricewaterhouseCoopers Advisory Services LLC ("PwC," "we," "us," or "our"). Clicking "I AGREE" creates a legal agreement between you and your company, and us, so please review these Terms carefully. You represent that you are authorized by your company to bind it to these Terms, and agree that you and your company will abide by them in their entirety. If you do not agree to these Terms or if you do not have the authority to bind your company to them, then do not click I AGREE and do not use the Survey. You must be at least 18 years of age to use the Survey.

2. You agree that the Survey does not constitute professional, financial, accounting, tax, or legal services or advice and should not be used as a substitute for consultation with financial, accounting, tax, legal or other professional advisers.

3. In order to access and use the Survey, you may be required to go through a user registration process through this website (the "Site"). The manner in which we and PwC handle your personal data is described in the Privacy Statement available at <http://www.pwc.com/us/en/site/privacy.jhtml>. You agree to keep your user credentials and log in information confidential, and notify us in the event of any unauthorized use of your account. We accept no liability to you or anyone else as a result of someone else using your user credentials.

4. You acknowledge and agree that the Site (and its related technology), the Survey, including but not limited to the Survey questions and the output(s) from the Survey, are confidential and proprietary information of PwC and is protected by copyright and other intellectual property law. All rights are reserved. As long as you are not in breach of these terms, we grant to you a non-transferable, non-exclusive limited, revocable license, with no rights to sublicense (the "License") to access and use the Survey and the Site, and to download, export and print, solely for your internal business purposes. You shall not: (i) copy, modify, decompile, disassemble or reverse engineer any software that is a part of the Site or the Survey; (ii) modify or create any derivative work based on the Site or the Survey; (iii) remove, obscure or alter any disclaimers or legal notices relating to PwC's intellectual property rights or otherwise interfere with PwC's intellectual property rights; (iv) use the Survey or the Site in any manner or for any purpose other than as expressly permitted herein; (v) use the Site or Survey for any third party's use or benefit, or in the operation of a service bureau and/or (vi) you agree not to disclose any element of the Site or the Survey to another party without PwC's prior written consent, unless such disclosure is required by law, statute, rule or regulation (including any subpoena or other similar form of process).

5. You are responsible for all information, data, text or other materials provided, uploaded, posted or stored by you through your use of the Survey ("Content"), including ensuring its accuracy. However, we appreciate that your financial and business data is valuable, and we will not share your financial and business data with any third parties, unless required by law, as requested by you, or otherwise as set out in these Terms. We will also take appropriate confidentiality, technical and organizational security measures to protect your financial and business data while it is in our care. The manner in which we handle your personal data, including your personal data within any Content, is described in our Privacy Statement on www.pwc.com. We may also disclose any information we believe necessary to satisfy our legal obligations, protect us or our customers, or operate the Survey properly.

You grant PwC permission to:

- (i) use your Content to help us provide the Survey to you and others, including to enhance the types of Surveys we may provide to you and others in the future, and to share your Content with our third party service providers (including other PwC Firms) who assist us in providing the Survey to you. This may involve transferring your Content to other jurisdictions and foreign territories. In these Terms, "PwC Firms" refers to one or more member firms of PricewaterhouseCoopers International Limited, each of which is a separate legal entity;
- (ii) aggregate, store and combine your Content (including financial and business data and information) with that of others to create various benchmarking reports, analyses and services available to others using such aggregated data in a way that does not identify you or any individual or business entity personally and which does not make a direct connection between you and your business and your Content;
- (iii) use your Content, on an anonymous basis, to create, market or promote new offerings by PwC Firms to you and others. For example, we may share or publish summary results relating to research data and distribute or license that data to third parties; and
- (iv) to disclose to others the fact that your company has participated in the Survey.

In addition, PwC may disclose any information PwC believes necessary to satisfy its legal obligations, protect PwC or its customers, or operate the Survey properly.

6. During its administration of the Survey, we may, in our discretion, draw on the resources of and/or subcontract to PwC subsidiaries, the other PwC Firms and/or third party contractors and subcontractors. You agree not to bring any claim (including one in negligence) in connection with the Survey and/or these Terms against any PwC Subsidiaries, or other PwC Firms (or their respective partners, members, directors, principals or employees), or our licensors, service providers, contractors, or subcontractors. Nothing in these Terms, explicitly or implicitly, creates or is intended to create any third party beneficiaries.

7. PwC is not responsible for the information, any errors or omissions, or for the results obtained from using the information in the Survey. PwC has not verified, validated, or audited the data. PwC makes no representations or warranties with respect to the accuracy of the information provided nor endorses or guarantees the completeness, accuracy, integrity, or timeliness of any such information. All information PwC provides to you in connection with the Survey is "as is," and,

to the maximum extent permitted by applicable law, PwC disclaims all warranties with respect to the same, whether express, implied, or statutory, including without limitation any implied warranties of merchantability, fitness for a particular purpose, accuracy, or completeness.

8. You must evaluate, and bear all risks associated with, the use of any information provided in the Survey, including any reliance on the accuracy, completeness or utility of such information. You assume responsibility and liability for any claims, liabilities, losses, settlements, judgments, damages, costs and expenses (including attorneys' fees) against PwC, any other PwC Firm, our licensors, service providers and subcontractors that may arise from or relate to your access to, reliance on, or use of the Survey.

Furthermore, to the maximum extent permitted by applicable law, (a) the total liability of PwC, any other PwC Firm, our licensors, service providers and subcontractors for any claim by you under these Terms or based on your use of the Survey is limited to \$100.00 (One Hundred United States Dollars) and (b) in no event shall PwC, any other PwC Firm, our licensors, service providers and subcontractors be liable for consequential, incidental, special or punitive damages, including without limitation damages for lost profits or revenues or other commercial damages, even if any of them has been advised of the possibility of the same, to any person or entity in any matter relating to this report. This disclaimer is subject to applicable law and may not apply, or may apply only to a limited extent, in certain jurisdictions.

You may terminate your use of our Survey at any time by contacting us via telephone or email. We also reserve the right to terminate your access to the Surveys, and delete any of your Content, at any time, for any reason and with immediate effect by our notice to you, including for any failure by you to comply with any of these Terms.

If you are a copyright owner or an agent of the copyright owner and believe that any material or content made available via the Survey infringes upon your copyrights, you may submit a notification pursuant to the Digital Millennium Copyright Act ("DMCA") by providing PwC's DMCA agent written notification at us_dmca@pwc.com.

By participating in the Survey, you agree to all of the following terms and representations: (a) you are not a citizen, national or resident of, located in or otherwise under the control of the government of any of the following: Cuba, Iran, Sudan, North Korea, Syria, or any other country to which the United States has prohibited exports under a comprehensive economic sanctions program; (b) you are not listed on the United States Department of Treasury Lists of Specially Designated Nationals and Blocked Persons, the United States Department of Commerce Denied Party List, Entity List, or Unverified List, or the United States Department of State Nonproliferation Lists or Debarred Parties List; (c) you will not export or otherwise make the Survey available, directly or indirectly, to persons on the above mentioned lists; (d) you will not use the Survey for, and will not allow the Survey to be used for, any purposes prohibited by United States law; and (e) in using the Survey, you will not upload and will not otherwise provide to PwC, any other PwC Firm (or its respective partners, members, directors, principals or employees), or our licensors, service providers or subcontractors any information that would be considered to be governed under any United States export control laws or regulations.

Any unresolved dispute relating in any way to these Terms or the Survey shall be resolved by arbitration. The arbitration will be conducted in accordance with the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution ("**Rules**") then in effect. The arbitration will be conducted before a panel of three arbitrators selected using the screened process provided in the Rules. The arbitration panel, and not any federal, state or local court or agency, shall have exclusive authority to resolve any dispute relating to the interpretation, applicability, enforceability or formation of these Terms. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. It shall also have no power to award damages inconsistent with the limitation of liability or any other provisions in these Terms. Judgment on any arbitration award may be entered in any court having jurisdiction. All aspects of the arbitration shall be treated as confidential. You accept and acknowledge that any demand for arbitration arising from or in connection with the Survey or these Terms must be issued within one (1) year from the date you became aware, or should reasonably have become aware, of the facts that give rise to our alleged liability, and in any event no later than two (2) years after the cause of action accrued. These Terms, and any dispute relating to the Survey, will be governed by and construed, interpreted and enforced in accordance with the laws of the State of New York, without giving effect to any provisions relating to conflict of laws that require the laws of another jurisdiction to apply.

The United Nations Convention on Contracts for the International Sale of Goods does not apply to these Terms.

No failure of yours or ours to exercise or enforce any right or provision of these Terms shall constitute a waiver of that right or provision. If any provision of these Terms, incorporated documents or other terms is found invalid by a court of law, the invalid provision shall be reformulated to give the maximum enforceable effect to the intent of the original provision. You cannot assign or transfer your rights or obligations under these Terms to anyone without our prior written consent. However, we may assign or transfer some or all of our rights and obligations under these Terms without your consent. Any assignment by you in violation of this provision shall be null and void. We may be required by law to send you communications about the Survey. You agree that we may send these communications to you via email. These Terms and any additional terms that we may notify you of, constitute the entire agreement between you and us relating to the Survey, and supersede any prior agreements between you and us.

By clicking "I AGREE", you (1) agree to these Terms, (2) represent that you are an authorized representative of your company for purposes of agreeing to these Terms, and (3) agree that your company will abide by these Terms.