

## Single Project Contractor Agreement

This Agreement is between H.M.T. Sales Tax Consultants Inc. ("HMT"), Capital Commodity Tax Consultants Inc. ("the Contractor") and Sharon Kirby ("the Consultant")

Background:

1. HMT carries on a tax recovery business for its clients.
2. HMT has contracted to provide tax recovery services (the "Contracted Services") for Villa Charities (the "Client") pursuant to the agreement between HMT and the Client attached hereto (the "Client Agreement").

The parties herein agree as follows:

1. The Contractor shall provide the Contracted Services for the Client on behalf of HMT in respect of the Client's 2015, 2016, 2017, and 2018 fiscal years. All Contracted Services shall be provided by the Consultant in his/her capacity as an employee of the Contractor.
2. HMT shall pay the Contractor a fee (the "Contractor Fee") for providing the Contracted Services equal to 50% (the "Contractor Percentage") of the fee paid by the Client to HMT pursuant to the Client Agreement (the "Client Fee"), plus HST. The Contractor Fee shall be payable after HMT receives payment from the Client.
3. In the event that HMT refunds all or any portion of the Client Fee to the Client because of a reassessment by any taxing authority or for any other reason, then the Contractor shall refund to HMT a portion of the Contractor Fee equal to the Contractor Percentage of the Client refund.
4. The Contractor shall pay a portion of any legal or accounting fees, disbursements and HST incurred by HMT with respect to any reassessment, negotiation or dispute with the Client or any taxing authority relating to the Client Agreement or the Contracted Services, equal to the Contractor Percentage of such amounts.
5. The Contractor shall pay HMT an administrative fee equal to 10% of the Contractor Fee, plus HST, for administrative services provided by HMT relating to this Agreement and the Contracted Services.
6. HMT shall hold-back 15% of the Contractor Fee otherwise payable to the Contractor for a period of 4 years after completion of the Contracted Services and may deduct from that hold-back any amounts payable by the Contractor to HMT.
7. The Contractor shall pay all expenses incurred by the Contractor or the Consultant in performing the Contracted Services.
8. The Contractor and the Consultant shall provide the Contracted Services in a timely manner in accordance with the reasonable requirements of the Client and of HMT.
9. The Contractor and the Consultant agree to provide all services required during and after completion of the Contracted Services with respect to the resolution of any future Client request or enquiry, assessment, reassessment, audit or appeal relating to the Contracted Services.
10. In the event that the Consultant is a chartered professional accountant, certified management accountant or certified general accountant, then the Contractor and the Consultant shall purchase and maintain errors and omissions insurance affording no less than \$1,000,000.00 coverage per occasion.
11. The Contractor and the Consultant agree to maintain the confidentiality of all information concerning the business and affairs of HMT and the Client and not to use any such information except for the purpose of providing the Contracted Services. The Contractor and the Consultant shall return to HMT all documents and materials relating to HMT or the Client upon completion of the Contracted Services.
12. The Contractor and the Consultant agree that during the term of this Agreement and for a period three (3) years after completion of the Contracted Services, they shall not contact or solicit the Client for the purpose of conducting business in competition with HMT, whether such competition would be on their own behalf or on behalf of any other person, firm or corporation. The Contractor and the Consultant further agree that both during the term of this Agreement and during the same three (3) year period referred to above, they shall not contact or solicit any employee of HMT and/or any

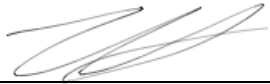
independent contractor whose services are used by HMT for the purpose of enticing or inducing the said employee/contractor to provide services for any person other than HMT.

- 13. The Contractor and the Consultant shall jointly and severally indemnify HMT from and against any and all losses, damages, liability and related costs and expenses (including legal costs on a full indemnity basis) related to or arising from the services provided by the Contractor or the Consultant, any act or omission of the Contractor or the Consultant, or any breach of this Agreement by the Contractor or the Consultant.
- 14. The Consultant guarantees to HMT the performance of all of the obligations of the Contractor under this Agreement and agrees to indemnify HMT from and against all actions, suits, costs, losses, damages and expenses arising from any breach by the Contractor of any such obligations.
- 15. Neither the Contractor nor the Consultant is an employee, partner or agent of HMT.
- 16. HMT shall be entitled to terminate this Agreement upon breach of this Agreement by the Contractor or the Consultant where such breach is not remedied within ten (10) days of written notice of such breach from HMT to the Contractor.
- 17. Notice to HMT or the Contractor shall be given to them by personal delivery or prepaid registered mail addressed to them at the address listed below or any other address provided by notice given pursuant to this Agreement.
- 18. This Agreement shall be binding upon enure and the benefit of the parties hereto and their heirs, executors, administrators, successors and assigns. The rights and obligations of the Contractor and the Consultant shall not be assigned except with the prior written consent of HMT.
- 19. This is the entire agreement between HMT, the Contractor and the Consultant relating to the matters described herein. This Agreement shall be governed by and interpreted in accordance with the laws of Ontario and Canada.

**H.M.T. SALES TAX CONSULTANTS INC.,  
carrying on business as HMT REVENUE GROUP**

**CAPITAL COMMODITY TAX CONSULTANTS INC.**

Per: \_\_\_\_\_



Name: Travis Hotrum  
Title: Assistant to the President

Per: \_\_\_\_\_

Name: Sharon Kirby  
Title: President

Address: 319-1100 South Service Road  
Hamilton, Ontario L8E 0C5

Address: 36 Capital Drive  
Nepean, Ontario  
K2G 0E9