ACCOUNTANT FIDUCIARY LIABILITY INDEMNITY AND RELEASE AGREEMENT

This Accountant Fiduciary Liability Indemnity and Release Agreement (the "Agreement") is entered into as of this ____________ day of ______________________________, 20____________, by and between:

Client: ____
Address: ____

And

Accountant / Accounting Firm: ____
Address: ____

1. RECITALS

WHEREAS, the Accountant provides professional accounting, tax, advisory, and/or fiduciary services to the Client; and

WHEREAS, in the course of providing these services, the Accountant may act in a fiduciary capacity or be deemed to owe fiduciary duties to the Client under applicable law or professional standards; and

WHEREAS, the parties wish to allocate risks and establish the terms under which the Client will indemnify, defend, and hold harmless the Accountant from liability arising out of or in connection with the performance of such fiduciary duties.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

2. SCOPE OF SERVICES

This Agreement applies to all fiduciary services, financial management, tax representation, estate administration, trusteeship, or general accounting services rendered by the Accountant to the Client, whether past, present, or future, including but not limited to: ____.

3. INDEMNIFICATION

The Client hereby agrees to indemnify, defend, and hold harmless the Accountant, its partners, officers, directors, employees, agents, and successors from and against any and all claims, liabilities, losses, damages, costs, and expenses (including, but not limited to, reasonable attorneys' fees and court costs) arising out of, resulting from, or in connection with the Accountant's performance of fiduciary duties on behalf of the Client, provided that such actions or omissions did not constitute gross negligence, willful misconduct, or intentional fraud.

4. RELEASE OF LIABILITY

The Client hereby releases, waives, and forever discharges the Accountant from any and all liability, claims, demands, or causes of action arising from the Accountant's honest exercise of professional judgment, reliance on information provided by the Client, or decisions made in good faith while acting in a fiduciary capacity.

5. EXCLUSIONS

The indemnification and release provisions contained in this Agreement shall not apply to the extent that a court of competent jurisdiction determines by final, non-appealable judgment that the liability or loss arose directly from the Accountant's gross negligence, willful misconduct, bad faith, or intentional violation of law.

6. NOTIFICATION AND COOPERATION

The Accountant shall promptly notify the Client of any claim or potential claim for which indemnification may be sought under this

Agreement. The Client shall have the right to assume the defense of any such claim with counsel reasonably acceptable to the Accountant. The Accountant shall fully cooperate with the Client in the defense of any such claim.

7. GOVERNING LAW AND JURISDICTION

This Agreement shall be governed by, and construed in accordance with, the laws of the State of ______________________________, without giving effect to any principles of conflicts of law. Any legal action or proceeding arising under this Agreement shall be brought exclusively in the courts located in ______________________________.

8. ENTIRE AGREEMENT AND SEVERABILITY

This Agreement constitutes the entire understanding between the parties regarding the subject matter hereof and supersedes all prior agreements or understandings. If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Accountant Fiduciary Liability Indemnity and Release Agreement as of the date first written above.

CLIENT:	**ACCOUNTANT / FIRM:**
______________________________	______________________________
Signature	Signature
______________________________	______________________________
Print Name	Print Name
______________________________	______________________________
Title (if applicable)	Title (if applicable)
______________________________	______________________________
Date	Date