

RULES FOR FOUR-PART CANDIDATES (Applicable to Live and Online CPA Exam Review formats)

- Upon initial registration a candidate must enroll in all four CPA Exam Review parts and complete all four parts in a 12 month period.
- Within the 12 month period from initial registration, a candidate may change the course format, delivery method or sequence of their CPA Exam Review parts. No charge will apply for the first change; however, an administrative fee will apply to all subsequent changes.
- A candidate enrolled in all four parts, starting one or more of the parts past the 12-month period, will be required to re-enroll as a former candidate and will be charged 50% of the current tuition plus applicable fees for those parts.

RULES FOR INDIVIDUAL-PART CANDIDATES

- At any time within the 12-month period a candidate enrolled in individual parts may change the course sequence or delivery method prior to the 2nd lecture of that part (Financial, Regulation, Auditing, or Business). New sequence or format must begin with original 12-month period.
- A candidate enrolled in individual parts starting one or more of the parts past the 12-month period, will be required to re-enroll as a former candidate and will be charged 50% of the current tuition plus applicable fees for those parts.

IN CLASS CANCELLATIONS/REFUNDS:

Applicable in all states except those noted below:

For Individual Part Candidates: A full tuition refund (minus all applicable savings and fees) will be issued to students who withdraw prior to the second class day. Thereafter no refund will be issued.

For Final Review Individual Part Candidates: A full tuition refund (minus all applicable savings and fees) will be issued to students who withdraw two days before the start of each part. Thereafter, no refund will be issued.

For 4-Part Candidates: A full tuition refund (minus all applicable savings and fees) will be issued to students who withdraw prior to the second class day. From the day of the second class and prior to the day of the fifth class, candidates will be charged full tuition for the part taken (plus fees) and refunded the balance. There will be no refund after the fifth class day.

For Final Review 4-Part Candidates: A full tuition refund (minus all applicable savings and fees) will be issued to students who withdraw from all four parts prior to two days from the start of the first part scheduled. Thereafter, no refund will be issued for any of the four parts.

Applicable in Alabama, Arkansas, District of Columbia, Kansas, Kentucky, Louisiana, Nebraska, Nevada, New Hampshire, New Mexico, Oklahoma, Washington, West Virginia:

If cancellation occurs within 3 business days of registration, all monies paid by the student (including registration fee) will be refunded even if classes have already started.

Registration Fee cannot exceed \$50 in D.C. and West Virginia or 5% of tuition in New Mexico.

For Individual Part Candidates: A full tuition refund (minus all applicable savings and fees) will be issued to students who withdraw prior to the second class; thereafter, candidates are entitled to a prorated refund (minus all applicable savings and fees) for the unused portion through 60% of the part taken (75% in Arkansas and DC).

For 4-Part Candidates: A full tuition refund (minus all applicable savings and fees) will be issued to students who withdraw prior to the second class; thereafter, candidates are entitled to a prorated refund (minus all applicable savings and fees) for the unused portion through 60% of the entire course (75% in Arkansas and DC).

For example, the refund for a candidate who withdraws after completing 12 hours (3 sessions)

of Audit classes will be calculated as follows:

Amount Paid	\$1085.00
Less Registration Fee	— 95.00
Amount to be Prorated	\$990.00
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8 Hours Canceled	
20 Hours Scheduled X \$990.00 =	\$396.00 (Amount Refunded)

Refunds are contingent upon the return of all textbooks and software within 10 days of notification of withdrawal. Candidates must also contact Becker for a Return Materials Authorization number prior to shipping returns. Candidates should ship materials by certified mail or an alternative traceable method. The registration fee and charges for the Becker Promise materials and flashcards are non-refundable. The cost to return materials is the responsibility of the candidate. A candidate may change the sequence or delivery method at any time within the original 12-month period. A \$195 administrative change fee will be charged beginning with the 2nd change and will apply to all subsequent changes. Non-receipt of shipment disputes must be made with 45 days of original purchase date. To cancel this agreement and receive a refund, contact Becker Professional Education at 1-800-868-3900. Only refund requests meeting the above requirements will be processed. Refunds will be made within 30 days following receipt of cancellation notice.

All returns must be sent to: Becker Professional Education, Attn: Becker Returns

1269 N. Wood Dale Rd, Wood Dale, IL 60191.

Louisiana Candidates:

Residents are not required to submit written notification of withdrawal.

Nevada, New Mexico Candidates:

The school will pay the additional State Reporting Fee.

Oklahoma Candidates:

Refunds are to be prorated as of last day of actual attendance withdrawal, notification is not required. OSC-OKC, Lake Pointe Towers, 4013 NW Expressway, Suite 100, Oklahoma City, OK 73116 Oral Roberts University Grad. Center, Room 3114, 7777 S. Lewis, Tulsa, OK 74136.

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All monies paid by an applicant will be refunded if requested within three days after signing a registration form and making an initial payment.

Holder in Due Course Rule: Any holder of this consumer credit contract is subject to all claims and defenses which the debtor could assert against the seller of goods and services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed that paid by the debtor. (This Federal TradeCom Regulation became in effect 5/14/75)

NOTE: All CD software (Final Review, Lecture DVD and Self-Study Course) expires 18 months after installation date.

ONLINE AND SELF STUDY REFUND POLICY

A full tuition refund (less any applicable savings and fees) will be issued if the textbooks and software (including PassMaster™) are returned unopened in original condition within 10 days of receipt or within 10 days of online course start date, whichever comes last. The online course instructor must also be notified of the student's intent to drop the course. The self-study product candidates must also submit a letter with the returned materials. It is in the best interest of the candidate to ship materials by certified mail or any alternative trackable method. Student may change to a different format within 10 days of receipt of materials. After that date, no changes can be made.

NON-REFUNDABLE ITEMS:

All fees and the charges for Flashcards and textbooks under The Becker Promise are non-refundable.

REPEAT POLICY:

See Policies and Procedures or visit becker.com/cpa

APPLICANT:

By signing this enrollment agreement, the student grants to Becker Professional Education its parent, subsidiary and affiliated companies, agents, licensees and designees (collectively, "Becker"), including their successors and assigns, the absolute, royalty-free, irrevocable, worldwide, right and permission, with respect to any testimonial (written or oral), photographs, film, video or other images, or sound recordings taken by Becker:

(a) To use, re-use, publish, re-publish, copy, modify, display and create derivative works in whole or in part, individually or in conjunction with other photographs, images, recordings or testimonials in any medium (including without limitation, in print and on the Internet) and for any purpose whatsoever, including, without limitation in advertising, marketing, publications, electronic distribution, and the Internet and for any other commercial purpose; and

(b) To use the student's name in connection therewith if Becker so chooses; and

(c) To copyright the same in the name of Becker, or any other name that Becker may choose.

The student understands that there will be no compensation for the permitted use of any testimonial (written or oral), photographs, film, video or other images, or sound recordings taken by Becker or of the student's name. By signing, the student releases and discharges Becker, its successors, assigns and any designee (including any agency, client, broadcaster, periodical or other publication) from any and all claims and demands arising out of or in connection with the use of such photographs, film, video or other images, sound recordings, or testimonial, including but not limited to any claims for defamation, invasion of privacy, right of publicity, emotional distress or any similar right. Furthermore, the student represents and warrants that any testimonial given is original and does not infringe upon copyright or proprietary rights of another person or entity.

By signing this agreement, the student waives any and all rights to such photographs, film, video or other images, sound recordings, or testimonial and assigns all such rights to Becker. **If the student is under the age of 18, the parent or legal guardian's signature indicates that he/she and the student have read, understand, and agree to be bound by the terms of this disclosure.** My signature certifies that I have received, read, understood and agreed to all of the conditions set forth in this enrollment contract, registration form, and policies and procedures booklet. I agree to the terms and conditions of enrollment and will comply with all policies during my period of enrollment. This contract is a legally binding instrument when signed. Upon signing this agreement, you will be given a copy of it to retain. Becker reserves the right to adjust tuition rates before completion of the course or program, a statement of specific times at which the adjustments may occur and a reasonable amount of advanced notice will be provided to the candidate.

Candidate

Signature: _____

Date: _____

Becker Official Signature

Signature: _____

Date: _____