

MUTUAL NON-DISCLOSURE AGREEMENT

This Mutual Non-Disclosure Agreement (“**Agreement**”) is effective as of MAY 28, 2013 (“**Effective Date**”) by and between Capcom U.S.A., Inc., with its principal place of business at 800 Concar Drive, Suite 300, San Mateo, CA 94402 (“**Capcom**”), and DAVID J. CORNIA, CPA, with its principal place of business at 5669 SNELL AVE, #111, SAN JOSE, CA 95123 (“**Company**”).

1. “**Confidential Information**” means information and materials in any medium of expression (such as written, graphic, or oral) disclosed hereunder by one party (“**Discloser**”) to the other party (“**Recipient**”) which derive economic value from not being generally known to third parties and which either (i) has been designated as “confidential” or “proprietary” or (ii) under the circumstances taken as a whole, would reasonably be deemed to be confidential. The following information shall be considered Confidential Information whether or not so marked or designated: Capcom’s source code, unreleased games/content and accompanying documentation, and product development and business plan. Confidential Information does not include information that (a) is now or subsequently becomes generally available to the public through no fault or breach on the part of the Recipient; (b) the Recipient can demonstrate to have had rightfully in its possession without an obligation of confidentiality prior to disclosure hereunder; (c) is independently developed by the Recipient without the use of any Confidential Information of the Discloser as evidenced by written documentation; or (d) the Recipient rightfully obtains from a third party who has the right to transfer or disclose it and who provides it without a confidentiality obligation. Except as otherwise indicated in this Agreement, the term Discloser also includes Affiliates of Discloser and the term Recipient also includes Affiliates of the Recipient. Before a Recipient may share any Confidential Information with an Affiliate which has not signed this Agreement, the Recipient i) shall have entered into an appropriate written agreement with that Affiliate sufficient to enable Discloser to enforce all of the provisions of this Agreement against such Affiliate and ii) Recipient shall remain primarily liable for any breach of the confidentiality obligations hereunder by an Affiliate(s) of Recipient. An “**Affiliate**” shall mean an entity that directly or indirectly (i) controls (whether through ownership of a controlling equity interest, majority of board members, by contract or otherwise), (ii) is controlled by, or (iii) is under common control, with another entity.

2. The Confidential Information is being provided for the purpose of 401K AUDIT (the “**Business Purpose**”).

3. Recipient hereby agrees that it will (a) hold all Confidential Information obtained by it in the strictest confidence, including but not limited to taking all steps to protect and preserve the confidentiality of the Discloser’s Confidential Information, but no less than reasonable care, except for source code, unreleased games/content, and product development and business plan, which shall at all times be kept in the strictest confidence, (b) disclose Confidential Information only to its officers, directors, employees or contractors who have a “need to know” to effect the Business Purpose and who have agreed to be bound by confidentiality terms and conditions which are no less protective of Confidential Information than those in this Agreement, (c) not directly or indirectly reveal, report, publish, disclose, transfer, or provide access to such Confidential Information to any third party without Discloser’s prior written consent, (d) use Confidential Information solely for the Business Purpose and will not otherwise use or permit the use of any Confidential Information for the benefit of itself or any third party, (e) promptly notify Discloser of any unauthorized use or disclosure of the Confidential Information and (f) not remove any copyright notice, trademark notice and/or any other proprietary legend or indication of confidentiality set forth on or contained in any Confidential Information. In the event Recipient receives notice that it is required to disclose Confidential Information pursuant to a court order, subpoena or lawful demand of a governmental agency, Recipient shall promptly notify Discloser of such requirement prior to making any

such disclosure and provide reasonable cooperation to Discloser so that Discloser may contest the required disclosure or intervene to seek appropriate protective orders.

4. Within ten (10) business days of receipt of a written request by the Discloser, the Recipient shall return to the Discloser all information and materials provided by the Discloser and any other tangible embodiments of Discloser's Confidential Information and any copies thereof, except that Recipient shall not be obligated to return any Recipient-prepared summary or analysis of such Confidential Information provided that all of Discloser's Confidential Information shall be redacted therefrom. Alternatively, the Recipient may destroy Discloser's Confidential Information, provided that the Recipient shall deliver at the Discloser's request a written certification of destruction signed by an officer of the Recipient.

5. All rights, title and interest, including any patent rights, trademark rights, copyrights or other intellectual property rights in and to any of Discloser's Confidential Information shall be and remain the sole and exclusive property of Discloser. Nothing in this Agreement shall be interpreted as granting any rights, by license or otherwise, to any patent, trademark, copyright or other intellectual property right in any Confidential Information, except as expressly set forth in this Agreement. Recipient agrees to and hereby does assign, transfer and convey to Discloser all rights, title and interest, if any, that Recipient may obtain or have in and to any of Discloser's Confidential Information as contained in any summary or analysis of such Confidential Information prepared by Recipient pursuant to this Agreement.

6. ALL CONFIDENTIAL INFORMATION IS PROVIDED "AS IS" AND WITHOUT ANY WARRANTY OF ANY KIND, EXPRESS, IMPLIED OR OTHERWISE, INCLUDING BUT NOT LIMITED TO ANY WARRANTIES REGARDING ACCURACY, COMPLETENESS, OR PERFORMANCE. ANY AND ALL IMPLIED WARRANTIES ARE EXPRESSLY DISCLAIMED, INCLUDING BUT NOT LIMITED TO NON-INFRINGEMENT OF THIRD PARTY RIGHTS, OR MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

7. Recipient agrees that the obligations assumed by it herein are necessary and reasonable in order to protect Discloser and its business, and Recipient expressly agrees that monetary damages would be inadequate to compensate Discloser for any breach by Recipient of this Agreement. Accordingly, Recipient agrees and acknowledges that any such violation or threatened violation will cause irreparable injury to Discloser and that, in addition to any other remedies that may be available, in law, equity or otherwise, Discloser shall be entitled to seek injunctive relief against the breach or threatened breach of this Agreement or the continuation of any such breach by Recipient, without the necessity of proving actual damages or any requirement to post a bond or other security.

8. This Agreement shall commence on the Effective Date, remain in effect for a period of two (2) years, and expire on the second anniversary thereof. Notwithstanding the foregoing, Recipient's confidentiality obligations hereunder with respect to a particular item of Confidential Information shall remain for three (3) years after the date of disclosure hereunder and shall survive the expiration of this Agreement (except for source code and unreleased games/content, which shall at all times be kept in the strictest confidence pursuant to this Agreement in perpetuity).

9. The relationship of the parties established by this Agreement is solely that of independent contractors. This Agreement shall not be construed as creating a partnership between the parties or joint venture of any kind or any other form of legal association that would impose liability upon one party for the acts of or failure to act for the other party.

10. Nothing in this Agreement shall limit a party's right to develop, acquire, use, or market information, products or services competitive with those of the other party disclosed in the Confidential Information so long as the Recipient does not breach this Agreement.



11. This Agreement shall be binding upon and for the benefit of the undersigned parties, their successors and assigns, provided that Confidential Information may not be transferred or otherwise disclosed to any successor or assignee without the prior written consent of the Discloser.

12. The Agreement shall be governed by and construed under laws of the State of California without regard to conflict of laws principles. The parties hereto agree that all the suits, actions, or proceedings relating to the Agreement shall be exclusively brought in the federal and/or state courts located in Sa Mateo County, California.

13. The Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof, and supersedes all prior and contemporaneous agreements, communications, and understandings with respect to such subject matter. No amendments to or modifications of this Agreement shall be effective for any purpose unless confirmed in writing and signed by both parties hereto.

IN WITNESS WHEREOF, the Parties execute this Non-Disclosure Agreement on the date below.

Capcom U.S.A., Inc.

Signature:



Name: Kazuhiko Abe

Title: President & CEO

Date: May 29, 2013

Company

Signature:



Name: DAVID J. CORMIA, CPA

Title: PRESIDENT / OWNER

Date: MAY 29, 2013

