

**RSG REVENUE SERVICES GROUP INC.**

**BN 852361674RC0001**

Fairview House 1151 W 8<sup>th</sup> Ave., Vancouver, BC V6H 4C8

**SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT TAX CREDIT CONSULTING AGREEMENT**

**BETWEEN:**

**Fresh Tap Logistics Inc.**  
1575 Vernon Dr, Vancouver, B.C. V5L 3L4  
(the "Client")

**AND:**

**RSG REVENUE SERVICES GROUP INC.**  
Fairview House 1151 W 8<sup>th</sup> Ave, Vancouver, BC V6H 4C8  
("RSG")

Whereas the Client and RSG are interested in forming a consulting agreement, this document records the agreement of the undersigned as follows:

1. RSG agrees to act as consultant for the Client for the purposes of preparing the necessary documents and communicating with government representatives in conjunction with making requests for various Scientific Research and Experimental Development (SR&ED) Tax Credits.
2. RSG agrees to keep all financial, technical and scientific information supplied by the Client strictly **confidential**, save and except to the extent necessary to fulfill its obligations pursuant to this agreement or otherwise as required by applicable laws.
3. The Client agrees to promptly provide RSG with all necessary documents, data and information to allow RSG to prepare the SR&ED claim(s) in the prescribed form(s).
4. The Client agrees to permit and authorize RSG to communicate with government representatives and others in regard to the SR&ED Claim, and SR&ED matters generally, on behalf of the Client. (CRA form RC59)
5. The Client agrees to pay RSG a fee to be calculated and payable for fiscal years 2014, 2015 and 2016 as follows:
  - a) An amount equal to \$12,400 on the first \$50,000 and 12% for the remaining amount of the SR&ED ITC tax credit/refund and interest earned (federal and provincial) for fiscal year 2014, plus applicable taxes.
  - b) An amount equal to \$12,400 on the first \$50,000 and 12% for the remaining amount of the SR&ED ITC tax credit/refund and interest earned (federal and provincial) for fiscal year 2015, plus applicable taxes.
  - c) An amount equal to \$12,400 on the first \$50,000 and 12% for the remaining amount of the SR&ED ITC tax credit/refund and interest earned (federal and provincial) for fiscal year 2016, plus applicable taxes

In respect of all tax credit/refund claims involving the Client, the Client will promptly forward to RSG a copy of the applicable assessment(s) and other correspondence relayed from the government. Applicable taxes are payable by the Client in addition to all fee amounts payable to RSG.

RSG Revenue Services Group Inc.  
British Columbia Alberta Manitoba Saskatchewan

FRESH TAP LOGISTICS INC.

Client Initials



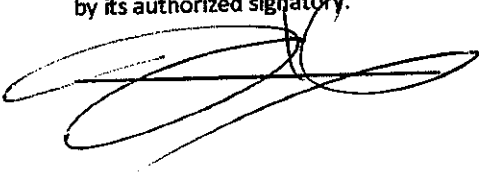
6. The balance of the fee is payable to RSG immediately when money or equivalent credit is received by the Client from the government. Unpaid amounts owing to RSG will bear interest charged daily at a monthly rate of 1.5% per month (which is the equivalent of 18% per annum) calculated beginning ten working days from the date money or equivalent credit is received by the Client from the government until payment is factually received.
7. Where a SR&ED Claim is substantially completed and the Client does not wish to pursue a submission of the SR&ED Claim, the Client will pay to RSG a fee of \$200 per hour plus taxes for time incurred and materials used in the performance of work for the Client.
8. The Client expressly acknowledges, understands and agrees that:
  - a. In the course of performing services pursuant to this Agreement, RSG will rely on the accuracy and completeness of all information and data (the "Client Information") provided by the Client or its employees, agents, officers, contractors, project managers, and other third party consultants or sources; and
  - b. The ability of the RSG to correctly perform its services is dependent upon the accuracy, timeliness, clarity, completeness and format of the Client Information provided to RSG; and
  - c. RSG will not be responsible for errors, omissions, delays or failures caused or contributed to by the Client Information provided to RSG; or neglected to be provided to RSG
  - d. By signing or otherwise approving an SR&ED Claim, the Client confirms and certifies that:
    - i. the Client Information represented in the SR&ED claim is true and accurate and contains no misrepresentations or material omissions; and
    - ii. The Client possesses demonstrable documentary proof to support the Client Information contained in each SR&ED Claim.
  - e. The Client expressly acknowledges and agrees that RSG and its officers, directors, shareholders, employees and contractors ("RSG's Agents") will not be liable for any indirect, consequential or incidental claims of whatsoever nature or however caused including, but not limited to damages for loss of business information or profits, business interruption, damages caused by delay, or the like, or any damages, claims, interest, penalties or assessments including, but not limited to, those issued by the CRA, arising out of this Agreement, the services performed by RSG, RSG's work product, or the use or inability to use such work product, and whether or not RSG has been advised of the possibility of any damages, claims, interest, penalties or assessments, unless caused by negligence by RSG or RGS's Agents.
  - f. In any event, the total aggregate maximum liability of RSG to the Client arising out of or relating to the services performed under this Agreement will be limited to the total fees paid to RSG by the Client under this Agreement.
9. The client has the right to terminate the contract after the submission of a claim at the end of each fiscal year if there is valid evidence to show that RSG has not fulfilled its obligations as laid out in Sections 1 and 2 of the agreement.
10. RSG reserves the right to terminate this Agreement if the Client is in breach of its obligations to RSG. Should RSG determine that the Client's certifications or representations are not accurate, complete and true in all material respects or the Client has otherwise made misrepresentations, material omissions, or false or misleading statements. Should such an event occur the Client will pay to RSG a fee of \$200 per hour for time incurred. A detailed invoice will be provided to the Client with a clear breakdown of the hours incurred up to the time of termination.

11. Termination of this Agreement does not affect any accrued rights or remedies of RSG or the Client. Without limiting the generality of the foregoing, the provisions set out in clause 2 through 10 inclusive shall survive any termination of this Agreement.

12. This contract is governed by the laws of British Columbia.

Dated this 30<sup>th</sup> day of October at 1575 Vernon, Vancouver BRITISH COLUMBIA

**RSG REVENUE SERVICES GROUP INC.**  
by its authorized signatory:



**FRESH TAP LOGISTICS INC.**  
by its authorized signatory:

