

ENDORSEMENT NO. [Endorsement number that is calculated when form fill-ins are entered]
ACCOUNTING SERVICES EXCLUSION ENDORSEMENT

This Endorsement, effective at 12:01 a.m. on [Transaction Effective Date], forms part of

Policy No. [Formatted Policy Number]
Issued to [Account Name]
Issued by [Carrier name]

In consideration of the premium charged:

- (1) No coverage will be available under this Policy for any **Damages** or claims based on or directly or indirectly arising out of or resulting from any actual or alleged act, error, omission, misstatement, misleading statement or breach of duty by an **Insured** who shall have been placed with a client of an **Insured** as a temporary employee in the capacity of an accountant for:
 - (a) any organization registered with the Securities and Exchange Commission, or
 - (b) any insurance company, reinsurance company, bonding company, self-insurance plan, insurance pool, insurance reciprocal, captive insurance company, risk retention group, risk purchasing group, insurance agency, managing general agency, wholesale insurance brokerage, insurance program administrator or any similar entity.
- (2) No coverage will be available under this Policy for any **Damages** or claims based on or directly or indirectly arising out of or resulting from any actual or alleged act, error, omission, misstatement, misleading statement or breach of duty by an **Insured** who shall have been placed with a client of an **Insured** as a temporary employee to provide **Attestation Services**.
- (3) For the purposes of this endorsement, the term "**Attestation Services**" means an engagement or service performed in the role of an accountant or auditor in accordance with professional or regulatory standards for such engagements and resulting in written reports that express a conclusion about the reliability of an assertion (for example, financial statements or prospective financial statements) that is the responsibility of another party. Examples of **Attestation Services** include, but are not limited to, the following: examinations, audits, reviews and agreed upon procedures.

All other terms, conditions and limitations of this Policy shall remain unchanged.

Authorized Representative