

Spruson & Ferguson Lawyers is associated with Spruson & Ferguson, a leading patent and trade mark practice providing a range of IP services throughout the Asia-Pacific region from offices in Australia (Brisbane, Melbourne, Sydney), China, (Beijing, Hong Kong), Indonesia, Malaysia, Philippines, Singapore and Thailand. With a combined team of over 480 people, Spruson & Ferguson and Spruson & Ferguson Lawyers are uniquely placed to serve clients with true regional capability, knowledge and experience.

Spruson & Ferguson Lawyers act for a large number of local and international companies across a broad range of industries including information technology, telecommunications, mining, medical devices, pharmaceuticals, biotechnology and consumer products. The value of our specialist IP services is reflected in the fact that many of our clients are referred by other patent attorney firms or by general practice law firms.

Our legal services are delivered by lawyers with deep expertise in IP litigation, IP strategy and commercialisation, as well as technology transactions and data protection advice.

IP LITIGATION & DISPUTES

Spruson & Ferguson Lawyers has a depth of experience in IP litigation that is unparalleled in Australia.

No one relishes the prospect of an IP dispute. But timely action can be critical to protect the valuable investment made by you in your IP or to defend your market position.

Our litigation team, comprised of lawyers and patent attorneys, have both the legal skills and the technical, scientific and industry experience and understanding needed to give our clients an advantage in any courtroom. Our depth of litigation experience allows us to guide a judge through the technical complexities at the core of a dispute, and craft creative and effective legal strategies. We also collaborate closely with our trade marks team in handling trade mark disputes.

IP is a significant business asset and our aim is to achieve the best possible commercial result for our clients.

In situations where litigation could adversely affect a client's market position, we advise on the most effective ways to avoid litigation. Our litigators are experienced in resolving disputes through negotiation, mediation, and arbitration. When litigation is inevitable, we advise on how to strategically time it, and budget for it.

Our point of difference

Spruson and Ferguson Lawyers' approach to dispute resolution is built on holistic and seamless integration of first class litigation expertise with market-leading technical know-how and understanding of the Australian and international IP systems. Our ability to contextualise dispute resolution within your IP portfolio, commercial operations and markets sets us apart.

Creative 360° strategy

Our legal team is involved in developing strategies for clients at all stages of the IP lifecycle. When it comes to litigation this gives us an edge, as we formulate and execute strategy not only for potential or existing court proceedings, but also more broadly to leverage all available rights within your portfolio to strengthen the legal and commercial position.

Our litigation work includes court proceedings for:

- Infringement of patents, trade marks, copyright, and registered designs including, when necessary, urgent interlocutory injunctions, including ex parte injunctions
- Breaches of the misleading or deceptive conduct provisions of the Australian Consumer Law where others have engaged in misleading conduct, adopted similar trade marks, domain names, products or packaging
- Breaches of confidence or disclosure of trade secrets, often where employees or teams leave an organisation to work elsewhere
- Challenging the validity of monopoly rights to enable clients to manufacture and sell products or use trade marks that they would otherwise be prevented from selling or using.

COMMERCIAL TRANSACTIONS & ADVICE

Spruson & Ferguson Lawyers provides IP and commercialisation advice to some of Australia's foremost innovative technology companies, universities and research institutions, as well as to Australian Government agencies.

The Commercial Transactions and Advice team helps clients optimise the management of their IP portfolios, manage risks and extract maximum commercial returns from their R&D investment.

We pride ourselves on providing practical, commercially relevant and executable advice based on a shared understanding of our clients' commercial goals and needs. We tailor our commercial advice to reflect their particular business needs and objectives. Our Principals and professional staff have in-house business management and IP management experience and are frequently called on to lead commercial negotiations and to provide practical and proactive assistance to clients to help them achieve optimum commercial outcomes.

Our commercial lawyers were selected in a competitive tender by the Attorney-General's Department to develop the first edition of the "IP Manual for Australian Government Agencies" for use by all Commonwealth departments and agencies.

Our IP and Commercialisation Services

Our team's experience places it at the forefront of Australian practice in the field of IP.

Our clients pursue a variety of commercialisation strategies to achieve the most from their innovations. This is reflected in the range of advisory and transaction services we provide, which include:

- Structuring, negotiation and drafting of IP related agreements including IP assignments, licensing agreements for copyright, trade marks, patents and software and franchising agreements
- Intra-group arrangements with respect to IP and revenue and service charges for transfer pricing purposes across jurisdictions
- Advice on developing strategies and processes to optimise creation, management, protection and exploitation of IP
- Preparation of research services and collaboration (including private / public collaborations), joint venture and confidentiality agreements
- Advice on early stage research transactions and services, including advice with respect to investment readiness for high-technology companies, the formation of start-up and spin-off companies and facilitating relationships between start-up companies and investors



Spruson & Ferguson Lawyers was the first law firm in Australia to specialise exclusively in IP law. Today we are one of the largest IP legal teams in the country, widely recognised for our leading expertise in IP and related matters including trade marks, patents, designs, and copyright law. Our team has acted in many ground-breaking Australian IP cases.

spruson.com _____

ABOUT SPRUSON & FERGUSON LAWYERS

- Advice on the regulation of technology products
- Performing IP due diligence, including for M&A transactions and initial public offers
- IP portfolio management including IP ownership, reviews, policy and process development, and IP audit services

In addition to our IP capability, our team is highly experienced in more general commercial transactions and has extensive experience in the preparation, negotiation and interpretation of commercial contracts. We can provide high level overview advice regarding existing or proposed contractual arrangements, as well as assist with the subtle details of legal drafting. Our services include the provision of advice on and the preparation of agreements relating to:

- Supply and purchase arrangements, standard terms and conditions of sale, agency and distribution arrangements
- Contractor and consultancy arrangements
- Procurement arrangements
- Product development and manufacturing arrangements
- Sale and purchase of business assets and companies
- Formation of new companies, including the preparation of relevant shareholder and subscription agreements
- Contractual arrangements affecting brand protection and strategy
- Sponsorship and affiliation arrangements and trade promotions.

DATA PROTECTION AND PRIVACY LAW

Data has become the central and most fundamental intangible asset of many modern companies. Management, protection and compliance parameters for this new asset class is a C-suite issue.

Risk management in data driven business models requires a multi-jurisdictional approach to data protection issues and an underlying understanding of the associated technology and legal risks.

Spruson & Ferguson Lawyers have significant expertise advising on data protection and privacy regulations and practices. We assist our clients to understand and navigate complex privacy and data protection requirements and develop pragmatic policies and data management capabilities. This enables them to be prepared for, and address the risks and challenges required, throughout the data life cycle.

We provide clients with data protection and privacy services including advice on compliance with privacy and spam laws in Australia and advice on data governance, data transfers, data breaches and partner compliance. Our clients also trust us to help them with privacy and cyber-security policies, collection notices and data breach response plans.

Our expertise enables us to support clients conducting business in Asia Pacific. For those clients with a wider footprint, we have access to a global expertise network that we can utilise to support our clients' businesses.

INFORMATION TECHNOLOGY LAW

IT transformation, innovation and disruption are amongst the top challenges facing many of our clients. We have experience helping our clients address digital transformation issues and issues surrounding the analysis, collection, sharing and use of their data.

Spruson & Ferguson Lawyers provide a unique blend of IT expertise and IT lawyers to ensure we add strategic value to your business.

We assist our clients with strategic advice, drafting and negotiation of terms in technology transactions. We have deep knowledge in the transactions that are critical to any technology company, including:

- Master Services Agreements and Managed Services Agreements central to managing outsourced service delivery
- Customer and reseller agreements
- Software and technology licenses
- API agreements and data sharing

AUSTRALIAN CONSUMER LAW

Spruson & Ferguson Lawyers have extensive experience in advising on matters arising under the Australian Consumer Law (ACL) and related legislation, and handling matters of consumer protection across a wide range of industries, including a background in acting for major clients in fast moving and other consumer goods industries.

In particular, we regularly provide advice on compliance with obligations under ACL in the area of consumer guarantees, warranty against defects, unfair business practices, unfair contract terms, and product safety.

We have advised on marketing and labelling in a variety of industries including textile, fashion and related industries, and have recently completed a worldwide labelling review for a major Australian client. We also have expertise in providing legal advice on cosmetics and skincare marketing, labelling laws and product development.

ANTI-COUNTERFEITING

Spruson & Ferguson Lawyers provides valuable assistance to our clients in developing and implementing brand protection and anti-counterfeiting strategies, including working closely with the Australian and New Zealand Customs Services on the seizure of counterfeit goods as well as in the digital / virtual arena.

In addition, we regularly advise on, and assist our clients to devise and implement strategies to seek to combat parallel importation of genuine products.



Our commercial experience and expertise extend beyond legal analysis and contract drafting. Our Principals and professional staff have in-house business management and IP management experience, and are frequently called on to lead commercial negotiations and to provide practical and proactive assistance to clients to help them achieve optimum commercial outcomes.

spruson.com _____

OUR TEAM

Spruson & Ferguson Lawyers is led by Chris Bevitt, alongside some of Australia's leading IP lawyers.



CHRIS BEVITT

Principal, Head of Spruson & Ferguson Lawyers

chris.bevitt@spruson.com

- Bachelor of Laws University of New South Wales, Australia
- Bachelor of Commerce University of New South Wales,

Chris combines a strong IP focus with the knowledge and experience gained from over 30 years of practise in commercial law.

Chris specialises in IP commercialisation, trade mark law and general commercial law. His commercial practice focuses on IP commercialisation agreements, including non-disclosure, research collaboration, licensing, manufacturing, and supply and distribution. Chris advises on a broad range of contractual and transactional matters including IT contracts, acquisitions and disposals of businesses and shares, company structuring, shareholders agreements, advertising and sponsorship contracts, and trading terms and conditions.

Chris has a special interest in all aspects of IT and communications law including software development, licensing and maintenance, outsourcing (IT and BPO), telecommunications contracts, ASP arrangements, e-commerce, Government Information Technology Conditions, and privacy/data protection law. A registered trade mark attorney, he has also advised extensively on trade mark protection and registration.



MARK VINCENT

Principal

mark.vincent@spruson.com

- Master of Laws, University of Melbourne, Australia
- Bachelor of Laws, University of Adelaide, Australia
- Bachelor of Arts (Jurisprudence), University of Adelaide

Mark has more than three decades of experience in technology and intellectual property law.

He acts for local and multinational clients in patent, trade mark, copyright and trade secret litigation matters, often advising on cross-border strategic issues, and has represented clients in a number of the leading Australian Federal Court cases relating to the patentability of computer implemented inventions. Mark has recently represented a client in a landmark case involving complex, multi-jurisdictional copyright and misuse of information allegations relating to communications technology.

Mark's commercial expertise includes advising companies at all stages of growth on strategies to follow in registering, managing, licensing and enforcing IP rights, with a particular focus on the joint development of IP rights, research and development agreements, licence and assignment agreements and other models for exploitation of IP rights.

Mark advises clients on strategies to manage, commercialise and protect data assets. Mark's expertise in the area of technology based commercial agreements, cloud computing and data protection is highly sought after by clients.



KHAJAQUE KORTIAN

Principal

khajaque.kortian@spruson.com

 Bachelor of Laws – University of Technology Sydney, Australia

Khajaque has over 28 years of experience in IP law, specialising in litigation and licensing and related areas of consumer law. He represents a wide range of local and international clients including major corporations and has appeared in High Court and Federal Court of Australia proceedings, including appeals from trade mark oppositions, trade mark, design as well as appeals from patent oppositions, patent infringement and revocation actions; action for breaches of the Australian Consumer Law; and copyright matters.

Khajaque has a particular interest in issues relating to IP and the internet/digital technology and has a notable success rate in domain name dispute resolution.



KATRINA CROOKS

Principal

katrina.crooks@spruson.com

- Master of Laws, University of Cambridge, England
- Bachelor of Commerce, University of Canterbury, New Zealand
- Bachelor of Laws, University of Canterbury, New Zealand

With around 25 years' experience of obtaining successful outcomes for clients, Katrina is counted amongst Australia's top IP litigation lawyers and is recognised by numerous leading legal ranking publications.

Katrina handles contentious IP matters across a range of fields. Dual qualified as a lawyer and patent attorney, Katrina quickly gets to grip with technical aspects of IP, and patent litigation is a core strength. However, she acts for clients across the full scope of IP and has dealt with hundreds of trade mark, copyright, confidential information and design matters over her career. With her clients' commercial objectives always at the forefront, Katrina is praised for her legal excellence and strategic, commercial approach to dispute resolution. Her clients have included Janssen, Zoetis, Novozymes, the BBC, Cargill, Reckitt Benckiser and Nestec.

Katrina has a particular interest in the life sciences sector, acting for numerous global leaders in pharmaceuticals, animal health, agri/food tech, nutraceuticals, medical devices and biotechnology, including in substantial and complex Federal Court patent litigation, as well as advising on related therapeutic goods and medical device regulatory issues.

In addition to leading teams representing clients in Federal Court litigation and appeals, Katrina has successfully represented clients in numerous patent oppositions in the Australian Patent Office, often appearing as counsel.

Katrina also has a wealth of international experience, allowing her to assist clients with global IP strategy and to work seamlessly in cross jurisdictional teams when required.



SYLVIE TSO

Principal

sylvie.tso@spruson.com

- Master of Industrial Property University of Technology Sydney, Australia
- Bachelor of Laws (Hons) University of Sydney, Australia
- Bachelor of Science (Biochemistry) University of Sydney, Australia

Sylvie is a lawyer as well as a registered Australian Patent and Trade Mark Attorney and has over 20 years of experience in the IP field.

She has been recognised on numerous occasions in Best Lawyers, IAM Strategy 300, IAM Patent 1000, and World Trade Mark Review for her work in the field of IP transactions.

Sylvie advises clients on a broad range of IP issues, including issues relating to IP ownership, licensing, protection of IP, non-disclosure, material transfer, collaborative R&D and participation in CRCs; and conducts due diligence on IP transactions. Sylvie regularly delivers IP services to many sectors of the technology-based community, including inventors, start-up and established companies, universities, CRCs and research institutions.

She also provides general commercial advice to local and foreign businesses on a range of matters including the Australian Consumer Law, trade practices, e-commerce, privacy, data protection, the Personal Property Securities Act (IP only) and establishment of business presence in Australia.

Sylvie was a principal author of the first edition of the IP Manual for Australian Government Agencies and has assisted major Government departments with their IP audits and advised on the establishment of appropriate IP management frameworks suited to their needs.



FRANCESCA COLUBRIALE

Principal

francesca.colubriale@spruson.com

- Bachelor of Laws University of Technology Sydney, Australia
- Bachelor of Science (Biotechnology) University of Technology Sydney, Australia

Francesca is a Principal of Spruson & Ferguson Lawyers and Spruson & Ferguson Patent and Trade Mark Attorneys.

She is responsible for all aspects of trade mark matters, from brand clearance and prosecution, to enforcement and portfolio management. Francesca acts for local and foreign clients in the healthcare, pharmaceutical, automotive, grocery, and fashion industries.

Francesca advises on IP infringement matters and breaches of the Australian Consumer Law and has represented clients in the Federal Court of Australia, including appeals from decisions of the Trade Marks Office and actions for breaches of the Australian Consumer Law.



MICHAEL DEACON

Principal

michael.deacon@spruson.com

- Graduate Certificate in Trade Mark Law and Practice, University of Technology Sydney, Australia
- Bachelor of Arts; Bachelor of Law with Honours, Macquarie University, Sydney, Australia
- Notary Public

A lawyer and registered trade mark attorney, Michael has broad experience assisting local and international clients with commercial legal advice across a variety of transaction types, technologies and industries.

Michael is a versatile practitioner and has developed a breadth of commercial expertise having worked for more than 15 years with a diverse client base, including in areas such as sports administration, entertainment, retail and wholesale, agribusiness, scientific products and research, healthcare, food and drink, building and construction, and software as a service (SaaS). His commercial expertise includes drafting and advising on a range of agreements and associated IP issues, including licensing, manufacturing and distribution, technology transfer, confidentiality, consultancy and services agreements, joint ventures, research collaborations, website and online trading terms, privacy policies and compliance with privacy laws.

As a trade mark attorney, he assists clients in securing their trade mark registrations, opposing registration of conflicting marks, as well as brand protection, enforcement, strategy and local and international brand portfolio management.

spruson.com _______ S



DUNCAN LONGSTAFF

Principal

duncan.longstaff@spruson.com

- Master of Intellectual Property Law, University of Melbourne, Australia
- Bachelor of Laws with first class Honours, Australian National University, Australia
- Bachelor of Science (Double Major Cell & Molecular Biology), Australian National University, Australia

With 15 years' experience as a specialist IP lawyer, Duncan's practice focuses on patent disputes, including in the mining/ energy, pharmaceutical, biotechnology, medical device, information technology, financial services, and consumer goods sectors. He is an expert litigator, conducting major complex IP litigation in the Federal Court of Australia and High Court of Australia for many major Australian and foreign clients.

Duncan has also established a significant practice in conducting oppositions in the Australian Patent Office.



LUCY HARTLAND

Special Counsel

lucy.hartland@spruson.com

- Master of Industrial Property University of Technology Sydney, Australia
- Bachelor of Laws (Hons) University of Sydney, Australia
- Bachelor of Medicine /Bachelor of Surgery (Hons) University of Sydney, Australia

Lucy is a specialist IP litigator.

Her experience includes patent infringement and revocation proceedings (including in the pharmaceutical area), appeals from decisions of the Commissioner of Patents, and patent oppositions. Lucy also has experience in litigation involving trade mark infringement and related causes of action, non-use proceedings, copyright infringement, and breach of contract as it touches on IP.

Lucy has also advised across a range of IP law, and related Australian Consumer Law and regulatory issues, including in relation to the Therapeutic Goods Act 1989 and the National Health Act 1953.

She represents a range of clients, from small to medium sized businesses to large multinational companies, in a range of technological sectors and industries including life sciences, electrical and ICT, the petroleum industry, the fashion industry, the fast moving consumer goods sector, the racing industry and others.

Prior to qualifying as a solicitor, Lucy was a medical practitioner in the NSW public hospital system in South West Sydney and the Illawarra. She also has experience in the fields of legal publishing and in public policy, in which role she regularly made submissions the Department of Health and Aging.



ANDREW RANKINE

Special Counsel

andrew.rankine@spruson.com

- Master of Laws, University of Melbourne, Australia
- Bachelor of Laws (Hons 1), University of Sydney, Australia
- Bachelor of Science, Medicine & Surgery (Hons 1),
 University of New South Wales, Australia

Andrew is a specialist in IP disputes. His practice focuses on the life sciences and he has particular expertise handling complex patent disputes for global leaders in the pharmaceuticals, biotechnology and medical device industries, including Zoetis, Novozymes, Lundbeck, Otsuka, Samsung Bioepis, Sanofi, and Wyeth.

Andrew regularly advises clients in the life sciences sector on IP and related regulatory issues. He has expertise in Australia's regulatory regime for therapeutic goods and the Pharmaceutical Benefits Scheme and has advised the Australian Government on reforms to the PBS and on the regulation of advertisements for therapeutic goods. He also advises on IP portfolio management, freedom to operate, patent validity, patent term extensions and related matters.

When acting for clients in the life sciences sector, Andrew draws upon his expertise as a qualified medical practitioner and biomedical scientist. Prior to studying law, he worked in diagnostic pathology and undertook research in cancer biology and immunology.

In addition to his life sciences practice, Andrew handles complex IP disputes for multi-nationals in the electronics, ITC, engineering, finance and resources sectors, including Siemens, BASF, Petroleum Geo-Services and Research Affiliates. He regularly acts in proceedings before the Australian Patent Office, including patent oppositions and contested amendment applications.

Andrew's contentious IP experience extends to trade secrets, copyright, designs, trade mark, passing off and IP licensing disputes.



JACQUELINE CHELEBIAN

Special Counsel

jacqueline.chelebian@spruson.com

- Masters of Intellectual Property Law –
 Monash University, Australia
- Bachelor of Laws (Hons) Bond University, Australia
- Bachelor of Biomedical Science Bond University, Australia

Jacqueline is a commercial litigator, specialising in IP disputes.

As a lawyer, registered Australian trade marks attorney, and registered Australian and New Zealand patent attorney, Jacqueline has acted in complex and significant IP matters including large-scale Court proceedings concerning patents, trade marks, designs, copyright, breach of confidence, misleading or deceptive conduct, passing off, and domain names.

Jacqueline's practice focuses on a broad range of technologies, including telecommunications, gaming and entertainment, minting, electrical, ICT, building and construction, fashion and apparel, mechanical and consumer products. She works with clients from research, technology and brand-based industries, ranging from associations and small businesses to multinationals and listed Australian companies.

Jacqueline is also involved in oppositions before the Australian Patent Office and the Australian Trade Marks Office. She also works closely with clients to develop strategies for the protection, commercialisation and enforcement of IP rights, and pre-litigation and strategic planning to resolve disputes and manage any associated publicity.

Jacqueline's practice also includes non-contentious IP matters. She has experience in drafting a wide range of IP contracts including IP licences, assignments, and confidentiality agreements.

Jacqueline was identified as a 'Rising Star' by Managing Intellectual Property in 2021 and 2022.

spruson.com _______ 11

Team Member	Patent Litigation, Oppositions & Disputes	Trade Mark Litigation, Oppositions & Disputes	Copyright Litigation & Disputes	Breach of Confidence & Trade Secret Disputes	Information Technology Disputes	Domain Name Disputes	Anti- Counterfeiting
Chris Bevitt				~			
Mark Vincent	~	~	~	~	~	~	~
Khajaque Kortian	~	~	~	~		¥	~
Katrina Crooks	~	~	~	~			
Sylvie Tso							
Francesca Colubriale		~	~				
Michael Deacon							
Duncan Longstaff	~	~	~	~			
Lucy Hartland	~	~	~	~			~
Andrew Rankine	~		~	~			
Jacqueline Chelebian	~	~	~	~		~	~

Post qualification experience: 10-15 years 15-20 years 20+ years



Team Member	IP Commercialisation Assignments, Licences Confidentiality Agreements	Research & Development Agreements	IP Due Diligence	Australian Consumer Law	Data Protection & Privacy Law	Information Technology Transactions	General Commercial, JV, Business Sale, Shareholder Agreements
Chris Bevitt	~	~	~		•	•	•
Mark Vincent	~	~	V	~	~	~	
Khajaque Kortian	✓			~			
Katrina Crooks							
Sylvie Tso	~	~	~	~	~	~	✓
Francesca Colubriale				~			
Michael Deacon	✓	~	~		~	~	~
Duncan Longstaff				~			
Lucy Hartland	~			~			
Andrew Rankine				~			
Jacqueline Chelebian	✓			~			

Post qualification experience: 10-15 years 15-20 years 20+ years



By patent filings in Australia and Singapore

Patent applications annually

Trade mark applications annually

130+

3K+

Top tier intellectual property firm

Highly qualified and experienced professionals with 25 PhDs

Direct filing capabilities in over 10 countries

Integrated and centralised service delivery across the Asia-Pacific

AWARDS

IAM Patent 1000 (2022):

- Gold firm for Prosecution
- Bronze firm for litigation
- Recommended for transactions

Managing Intellectual Property Asia-Pacific Awards (Australia) 2022, finalist for:

- Patent Contentious
- Patent Prosecution
- Trade Mark

Top Tier firm for Patent Prosecution Work Managing Intellectual Property IP Stars (2022)

Asia Pacific IP Boutique Firm of the Year Managing Intellectual Property (2021)

Top Tier Firm for Trade Mark Prosecution Work Asia IP Trademark 2022

Top Tier Firm for Trade Mark Prosecution Work Managing Intellectual Property IP Stars 2022

Top Tier Firm for Prosecution and Strategy World Trademark Review 2022

Spruson & Ferguson Lawyers have been recognised in the Legal 500 and Chambers and Partners directories for 2022

CONTACT US

Level 24, Tower 2 Darling Park, 201 Sussex Street Sydney NSW 2000, Australia

Mail to: GPO Box 3898 Sydney NSW 2001, Australia

Telephone: +61 2 9393 0100 Facsimile: +61 2 9261 5486 Email: mail.au@spruson.com Web: www.spruson.com

spruson.com

OFFICES IN: BANGKOK | BEIJING | BRISBANE | HONG KONG | JAKARTA | KUALA LUMPUR | MANILA | MELBOURNE | SINGAPORE | SYDNEY

© 2023 SPRUSON & FERGUSON. Spruson & Ferguson companies are members of the IPH Ltd group, and part of an 'ownership group' for the purposes of the Australian and New Zealand Code of Conduct for Trans-Tasman Patent and Trade Marks Attorneys 2018 (see www.spruson.com/about/ownership-group)

DISCLAIMER

The information contained in this document is provided for general informational and educational purposes only and does not constitute legal or professional advice. Spruson & Ferguson does not guarantee the accuracy or currency of the information contained in this document, despite making all efforts to ensure it is up-to-date and free from error at the time of inclusion. The content of this document is not a complete statement of the law on any subject. Professional advice should be sought before any course of action is pursued. Moreover, transmission of the information in this document is not intended to create, and the receipt does not constitute, an attorney-client relationship between Spruson & Ferguson and the recipient.