March 4, 2010

Audit Sub-Committee and
Board of Trustees
University of Kentucky
411 South Limestone Street
Peterson Service Building
Lexington, KY 40506-0005

We are pleased to confirm the arrangements of our engagement and the nature of the services we will provide COLDSTREAM LABORATORIES, INC.

We previously issued an engagement letter dated October 26, 2009, regarding the scope of the audit of the balance sheet and compilation of the related statements of operations, stockholder’s equity and cash flows for COLDSTREAM LABORATORIES, INC. However, this is an amendment to that engagement letter.

OUR SERVICES AND RESPONSIBILITIES

We will compile, from information you provide and on the basis of accounting principles generally accepted in the United States of America, the balance sheet and related statements of operations, stockholder’s equity and cash flows for the year ended December 31, 2009.

Our report will state our compilation was performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. It will state a compilation is limited to presenting in the form of financial statements information that is the representation of management, that we have not audited or reviewed the statements and that we do not express an opinion or any other form of assurance on them.

Our compilation is not designed to prevent or discover errors, misrepresentations, fraud or illegal acts and you agree that we have no such responsibility. However, we will inform you of any such matters, if material, that come to our attention.

Mary McKinley is responsible for supervising the engagement and authorizing the signing of the report.

If, for any reason, we are unable to complete our engagement, we may decline to issue a report as a result of this engagement.
YOUR RESPONSIBILITIES

To facilitate our engagement, management is responsible for supplying us with all necessary information and for allowing us access to personnel to assist in performing our services. A list of information and assistance that management will need to provide will be supplied by us prior to the beginning of our engagement. Your failure to provide this information and assistance in a timely manner may impair our ability to provide service.

Management is responsible for fair presentation and preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for identifying and ensuring compliance with the laws and regulations applicable to your activities. Management is also responsible for the proper recording of transactions, safeguarding of assets and for establishing and maintaining effective internal control over financial reporting and setting the proper tone, creating and maintaining a culture of honesty and high ethical standards and establishing appropriate controls to prevent, deter and detect fraud and illegal acts.

You retain responsibility for performing management functions and making management decisions. Accordingly, we will submit to you journal entries, listings of transactions or other entries or changes for your approval. You should review these items and contact us regarding any questions or changes that you wish to be made. If you approve of these entries, no response is necessary.

OTHER SERVICES

We will also prepare the federal, state and local tax returns for the year ended December 31, 2009. If there are other tax returns you expect us to prepare, please inform us as soon as possible.

You may be required to file returns in additional jurisdictions and you are ultimately responsible for meeting your filing requirements. We are not responsible for any returns other than those listed above. However, we are available for consultation regarding your filing responsibilities.

Management has the final responsibility for the income tax returns and representations therein and, therefore, should review them carefully before signing. Management is also responsible for timely filing of returns and timely payment of any amounts due.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of your returns to a taxing authority.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to assist you and will render additional invoices for the time and expenses incurred.
While preparing your returns, we will inform you of any material tax positions of which we are aware that, in our judgment, do not meet thresholds established by law or professional standards. Tax law or professional standards may require disclosure of such position(s) as a part of your federal tax return. You agree to inform us of any tax positions of which you are aware would likely not succeed in the event of a challenge by taxing authorities.

The law provides for a penalty as high as $200,000 per transaction for failure to adequately disclose certain transactions the U.S. Department of Treasury designates as "reportable transactions." A description of these transactions is available at http://www.bkd.com/service/tax/ReportableTransactions.htm or you may request a paper version from us. Unless notified in writing, we will prepare your return with the assumption you have not engaged in any reportable transaction.

This engagement does not include any tax services not specifically stated above. However, we would be pleased to research and/or consult with you regarding other income tax matters, such as proposed or completed transactions or income tax projections. We will render additional invoices for such services at our standard billing rates.

We will consult on and/or assist with such bookkeeping as we find necessary for the preparation of the financial statements and income tax returns, and such other accounting and tax matters as you request.

We will provide you with the following nonattest services:

- Assisting with the preparation of the income tax accrual

In addition, we may perform other services for you that are not covered by this engagement letter. You agree to assume full responsibility for the substantive outcomes of the services described above and for any other services that we may provide including any findings that may result. You also acknowledge that these services are adequate for your purposes and that you will establish and monitor the performance of these services to ensure that they meet management’s objectives. Any and all decisions involving management functions related to these services will be made by you and you accept full responsibility for such decisions. We understand that you have designated a management-level individual to be responsible and accountable for overseeing the performance of these services and that you have determined this individual is qualified to conduct such oversight.

**ENGAGEMENT FEES**

Our fees will be based on time expended, plus charges for travel, long-distance telephone, copies, etc. Our time required for these compilation services will be based on our hourly rates as shown below:
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Staff accountant: $120 – $145
Senior: $150 – $165
Supervisor: $170 – $190
Manager: $200 – $230
Senior manager: $240 – $265
Partner: $330 – $350

Our pricing for this engagement and our fee structure is based upon the expectation that our invoices will be paid promptly. We will issue progress billings during the course of our engagement and payment of our invoices is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum.

Our engagement fee does not include any time for post-engagement consultation with your personnel or third parties, inquiries from regulators or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

If our invoices for this or any other engagement you may have with BKD are not paid within 30 days, we may suspend or terminate our services for this or any other engagement. In the event our work is suspended or terminated as a result of nonpayment, you agree we will not be responsible for any consequences to you.

OTHER ENGAGEMENT MATTERS AND LIMITATIONS

Our workpapers and documentation retained in any form of media for this engagement are the property of BKD. We can be compelled to provide information under legal process. In addition, we may be requested by regulatory or enforcement bodies to make certain workpapers available to them pursuant to authority granted by law or regulation. You agree that we have no legal responsibility to you in the event we provide such documents or information.

You agree to indemnify and hold harmless BKD and its personnel from any claims, liabilities, costs and expenses relating to our services under this agreement attributable to false or incomplete representations by management, except to the extent determined to have resulted from the intentional or deliberate misconduct of BKD personnel.

You agree that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally.

Either of us may terminate these services at any time. Both of us must agree, in writing, to any future modifications or extensions. If services are terminated, you agree to pay us for time expended to date, plus charges for travel, long-distance telephone, copies, etc.
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If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on heirs, successors and assigns of you and BKD.

We may from time to time utilize third-party service providers, e.g., domestic software processors or legal counsel, or disclose confidential information about you to third-party service providers in serving your account. We remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information.

We will, at our discretion or upon your request, deliver financial or other confidential information to you electronically via email or other mechanism. You recognize and accept the risk involved, particularly in email delivery as the Internet is not necessarily a secure medium of communication as messages can be intercepted and read by those determined to do so.

You agree you will not modify these documents for internal use or for distribution to third parties. You also understand that we may on occasion send you documents marked as draft and understand that those are for your review purpose only, should not be distributed in any way and should be destroyed as soon as possible.

If you intend to include these financial statements and our report in an offering document at some future date, you agree to seek our permission to do so at that time. You agree to provide reasonable notice to allow sufficient time for us to perform certain additional procedures. Any time you intend to publish or otherwise reproduce these financial statements and our report and make reference to our firm name in any manner in connection therewith, you agree to provide us with printers’ proofs or masters for our review and approval before printing or other reproduction. You will also provide us with a copy of the final reproduced material for our approval before it is distributed. Our fees for such services are in addition to those discussed elsewhere in this letter.

You agree to notify us if you desire to place these financial statements or our report thereon on an electronic site, such as the World Wide Web. You recognize that we have no responsibility to review information contained in electronic sites.
BKD is a registered limited liability partnership under Missouri law. Under applicable professional standards, partners of BKD, LLP have the same responsibilities as do partners in a general accounting and consulting partnership with respect to conformance by themselves and other professionals in BKD with their professional and ethical obligations. However, unlike the partners in a general partnership, the partners in a registered limited liability partnership do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to the registered limited liability partnership or each other, whether arising in tort, contract or otherwise.

We are an independent accounting firm allowed to use the name “Praxity, AISBL” in relation to our practice. We are not connected by ownership with any other firm using the name “Praxity,” and we will be solely responsible for all work carried out by us on your behalf. In deciding to engage us, you acknowledge that we have not represented to you that any other firm using the name “Praxity” will in any way be responsible for the work that we do.

If the above arrangements are acceptable to you, please sign the enclosed copy of this letter and return it to us.

BKD, LLP
BKD, LLP

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

UNIVERSITY OF KENTUCKY

BY Stephen Branscum
Audit Sub-Committee Chair

DATE March 9, 2018