REQUEST FOR PROPOSAL

Global Financial Audit Services

Heifer Project International
and
Heifer International Foundation

RFP Number	271110HQ
Release Date	November 12, 2026
Proposal Due	December 4, 2026, 5:00 p.m. Central Time
Anticipated Award Notice	March 01, 2027
Initial Audit Period	Fiscal year ending June 30, 2027

Heifer International
1 World Avenue | Little Rock, Arkansas 72202

1. RFP Overview

1.1 Purpose

Heifer Project International (Heifer or HPI) is a global non-profit working to end hunger and poverty in a sustainable way by supporting and investing alongside local farmers and their communities. Heifer was founded on the simple belief that ending hunger begins with giving people the means to feed themselves, generate income, and achieve sustainable livelihoods. Since 1944, Heifer has worked with more than 46.4 million farmers around the world to end hunger and poverty in a sustainable way. Working with rural communities in 19 countries in Africa, Asia, and the Americas, including the United States, Heifer supports farmers and local food producers to strengthen local economies and build secure livelihoods that provide a living income.

Heifer International Foundation (HIF) is a nonprofit organization established in 1991 to provide long-term financial support for the work of Heifer Project International. HIF receives and administers charitable gifts, manages endowment assets, and oversees investments to sustain support for HPI's mission across generations. Its work brings together planned giving, financial stewardship, and mission-aligned investing, guided by its Board of Trustees and a commitment to honoring donor intent.

Heifer Project International (HPI) and Heifer International Foundation (HIF), each an Arkansas nonprofit corporation, invite qualified independent public accounting firms to

submit proposals for coordinated global financial audit services beginning with the fiscal year ending June 30, 2027. HPI and HIF each seek an audit partner that combines expertise in nonprofit and grant awards from multilateral organizations, institutional donors, and foundations, as well as international reach, consistent quality, efficient technology, practical communication, and competitive, transparent fees.

The selected firm will provide separate opinions and required reports for HPI and its consolidated entities, coordinate work across HPI's international locations, and communicate results to HPI's management and the audit committee of HPI's board. Likewise, if also selected by HIF, the firm will provide separate opinion and required reports for HIF, communicate results to HIF's management and audit committee of HIF's board of trustees. As legally separate entities, HPI and HIF will act independently in firm selection. Each entity may award the full scope to one firm, negotiate the final scope, or may decline to make an award.

1.2 Contract Term

The anticipated engagement is for one initial audit year, with the option to renew for up to four additional one-year periods, subject to satisfactory performance, continued independence, agreement on scope and fees, required approvals, and execution of annual engagement documentation. No renewal is guaranteed.

1.3 Organizations

- HPI is a global nonprofit organization working with communities to end hunger and poverty while caring for the Earth.
- HIF is a separate legal entity that manages invested assets and planned-giving arrangements in support of Heifer's mission.
- Current audited financial statements, annual reports, and Forms 990 should be reviewed through HPI's and HIF's official public resources. Detailed nonpublic information will be provided only after execution of the required nondisclosure agreement (NDA).

1.4 Procurement Contact and Communications

All communications regarding this RFP must be directed to **RFP@heifer.org**. Proposers must not contact Board members, evaluation committee members, country offices, or other Heifer personnel about this solicitation unless expressly authorized.

Unauthorized contact may result in disqualification.

1.5 Procurement Rights

- Amend, suspend, cancel, or reissue this RFP; extend deadlines; request clarifications or a best and final offer; and waive minor informalities.
- Reject any or all proposals; accept all or part of a proposal; negotiate scope, staffing, schedule, fees, and terms; and verify any information submitted.
- Make an award based on best overall value, not necessarily lowest price, subject to Board and other required approvals.
- Decline responsibility for any cost incurred by a proposer in preparing, presenting, or negotiating its response.

2. Scope of Services

2.1 HPI Consolidated Financial Statement Audit

- Audit HPI's consolidated financial statements in accordance with auditing standards generally accepted in the United States of America and issue an independent auditor's report, with comparative presentation as required by the applicable reporting framework.
- Plan and perform procedures across the US 501(c)3 entity, international branches, legal entities, and other components necessary to support the group audit opinion.
- Evaluate the consolidation process, significant estimates, related-party matters, foreign currency translation, donor-restricted activity, investments, contributions, grants, and other material accounts and disclosures.
- Coordinate component auditors or member firms, including instructions, oversight, review, documentation, issue escalation, and consolidation reporting.

2.2 HPI Single Audit and Federal Award Compliance

When applicable based on federal awards expended, perform the Single Audit under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, Subpart F; Government Auditing Standards; and the applicable Compliance Supplement. The proposer must describe its approach to major-program determination, Schedule of Expenditures of Federal Awards testing, findings, corrective-action follow-up, and Federal Audit Clearinghouse submission support.

- Audit and reconcile the Schedule of Expenditures of Federal Awards (SEFA).
- Determine and test major programs and applicable compliance requirements.
- Report on internal control over financial reporting and compliance.
- Prepare or review the schedule of findings and questioned costs and summary schedule of prior audit findings.
- Coordinate management responses and corrective action plans.
- Support timely preparation and submission of the Data Collection Form and reporting package to the Federal Audit Clearinghouse.
- Provide separate base and per-major-program pricing and disclose assumptions that may affect fees.

2.3 HPI International Branch and Local Statutory Audits

The selected firm will provide or coordinate the international services listed below. Proposers must describe their global network, the role of member firms or subcontractors, quality-control procedures, and the proposed contracting and billing structure.

- Conduct or coordinate annual audits, reviews, agreed-upon procedures, and locally required filings for the locations identified in Appendix C.
- Confirm applicable local standards, statutory formats, language, currency, signature, licensing, filing, and deadline requirements for each location.
- Use a consistent global methodology and reporting package while addressing local requirements.

- Identify proposed local affiliate/member firms and disclose which work will be subcontracted. The prime firm remains accountable for quality, schedule, security, and deliverables.
- Provide consolidated status reporting by location, including readiness, open items, issues, expected opinion, report date, and filing status.

2.4 HPI 403(b) Plan ERISA Audit

Perform an audit in accordance with Employee Retirement Income Security Act of 1974 (“ERISA”) Section 103(a)(3)(c) and report on the financial statements of the Heifer International 403(b) Plan, including coordination with the plan administrator and support for required filings. Clearly state assumptions, exclusions, and separate fee.

2.5 HIF Financial Statement Audit

- Audit HIF's financial statements and issue a separate independent auditor's report with comparative presentation as required.
- Address investments, fair-value measurements, alternative investments, charitable gift annuities, charitable trusts, split-interest agreements, actuarial estimates, contributions, and related disclosures.
- Coordinate confirmations, custodian and investment-manager information, valuation procedures, and tax or regulatory dependencies.

2.6 Required Audit Communications and Advisory Support

- Required auditor communications to management and those charged with governance, including planning, independence, significant risks, audit results, corrected and uncorrected misstatements, internal-control matters, and significant difficulties or disagreements.
- Management letters and practical recommendations, prioritized by risk and accompanied by management discussion.
- Consultation during the year on significant, unusual, or emerging accounting and reporting matters within the agreed scope. Any out-of-scope rate or approval process must be stated.

- Support for agreed regulatory, donor, charity-rater, bank, or other routine confirmations that depend on audited information.

2.7 Internal Control, Technology, and Management Recommendations

- Evaluate internal controls relevant to financial reporting, federal award compliance, and significant financial processes.
- Assess relevant IT general controls as necessary for financial audit, including logical access, privileged access, segregation of duties, system changes, interfaces, backups, and key automated controls.
- Issue an annual management letter that categorizes observations by severity, identifies repeat findings, explains business impact, and provides practical recommendations.
- Maintain a status schedule of prior-year recommendations and management corrective actions.
- Explain how fraud, bribery and corruption, whistleblower matters, procurement risks, sanctions, counterterrorism controls, subrecipient monitoring, and donor restrictions will be considered when relevant to the audit.

2.8 Optional Services

Proposers should separately describe and price optional services. Any engagement will require advance written authorization and an independence assessment.

- Donor, project, or special-purpose audits.
- Agreed-upon procedures.
- New country statutory audits or audit-readiness support.
- Tax compliance services, including Forms 990 and 990-T, if requested.
- Accounting or regulatory consultations outside the annual audit.
- Forensic or investigative services.
- Cybersecurity or other assurance services outside financial-audit IT controls.

3. Deliverables, Timing, and Service Levels

3.1 Minimum Deliverables

Deliverable	Minimum expectation	Required Recipient
Engagement Plan	Engagement plan, risk assessment, PBC list, and detailed calendar within 30 days after annual kickoff	MANAGEMENT
Audit plan	Scope, materiality framework, significant risks, reliance strategy, global/component plan, staffing, information requests, milestones, and issue-escalation protocol.	HPI/HIF AUDIT COMMITTEE
Weekly status report	Progress by entity/location; open requests; aging; decisions needed; risks to schedule; upcoming milestones.	MANAGEMENT
Draft reports	Draft financial statements, auditor reports, Single Audit reports when applicable, local reports, required communications, and management letters.	MANAGEMENT
Final reports	Signed reports in accessible PDF and editable formats as applicable, plus required schedules and filing support.	MANAGEMENT
Governance presentations	Planning and results presentations for HPI and HIF audit committees/boards, including executive summaries of key judgments and findings.	AUDIT COMMITTEES/ BOARDS
Closeout package	Final deliverable index, unresolved recommendations, agreed next steps, and lessons learned for the following cycle.	HPI AND HIF GOVERNANCE BODIES

3.2 Anticipated Annual Audit Calendar

Deliverable	Target Timing	Required Recipient
Engagement plan, risk assessment, PBC list, and detailed calendar	Within 30 days after annual kickoff	Management
Audit Committee planning presentation, scope, fees, and independence communication	February/March or agreed meeting	HPI Audit Committee
HIF planning presentation, scope, fees, and independence communication	March/April or agreed meeting	HIF Audit Committee
Interim findings and emerging-issue communications	Throughout engagement	Management
Draft HPI and HIF financial statements and audit reports	4th Friday in September	Management
Draft Single Audit reporting package, if applicable	By agreed federal filing schedule	Management
Final signed reports and governance communications	No later than October 28	Audit Committees/Boards
Management letter and prior-finding status schedule	With final audit reporting	Management/Audit Committees
Results presentations	October or agreed meetings	HPI and HIF governance bodies

Proposers must provide a detailed work plan and identify any assumptions affecting these dates. The final calendar will be negotiated with management and approved governance bodies. Time-critical issues must be escalated promptly with a recovery plan.

3.3 Communication

- Designated engagement partner and project manager with clear backup coverage.
- Routine meetings with HPI's finance leadership and HIF's designated financial leadership.
- Planning and results meetings with the respective audit committees and, when requested, Boards.
- Immediate communication of suspected fraud, material noncompliance, significant control deficiencies, cybersecurity incidents involving Heifer data, independence concerns, or matters likely to delay issuance.

3.4 Transition

The selected firm must provide a transition plan covering predecessor-auditor communication, opening-balance procedures, access to prior work where permitted, global component onboarding, information requests, knowledge transfer, and measures to minimize disruption to Heifer staff.

4. Firm Qualifications and Mandatory Requirements

The proposer must demonstrate the following and clearly identify any exception:

- Executive summary and primary contact information.
- Understanding of HPI, HIF, and the required services.
- Detailed audit methodology, risk assessment, use of technology, and project plan.

- International network and component-auditor approach, including proposed firms by country.
- Engagement team structure, biographies, availability, continuity plan, and estimated hours by level.
- Relevant nonprofit, Single Audit, international, investment, planned-giving, and benefit-plan experience.
- Independence and conflict-of-interest disclosure.
- Most recent peer-review report and response to any findings.
- Information-security response, including data locations, access controls, breach notification, retention, deletion, subcontractors, and use of AI-enabled tools.
- Three comparable client references.
- Exceptions to the RFP, proposed agreement, or Heifer requirements.
- Completed appendices and all assumptions, exclusions, dependencies, and requested clarifications.

4.1 Quality and Regulatory Information

Provide the most recent peer review or equivalent external inspection report, related acceptance letter, and a concise description of material findings and remediation. Disclose material regulatory, disciplinary, litigation, or independence matters from the past five years that could affect performance, together with current status. Heifer may request additional documentation.

4.2 Conflicts and Independence

State whether the firm can be independent at appointment and throughout the engagement. Identify proposed non-audit services, if any, and explain the approval and safeguard process. Heifer reserves the right to prohibit services that could impair or appear to impair independence.

4.3 Subcontractors and Network Firms

List each material subcontractor, affiliate, or network firm; its location, role, estimated share of hours and fees, and relationship to the prime firm. No material replacement or subcontracting may occur without prior written approval. The prime firm remains responsible for all work.

4.4 Ethical and Safeguarding Expectations

The selected firm and its personnel must comply with applicable law and Heifer policies communicated during contracting, including confidentiality, ethical conduct, safeguarding, anti-fraud, anti-bribery, sanctions, and conflicts requirements.

5. Proposal Instructions

5.1 Submission

Submit the proposal by email to **RFP@heifer.org** no later than **5:00 p.m. Central Time on December 4, 2026**. The subject line must read: **[Firm Name] - Global Financial Audit Services - RFP HQ2206**. Late proposals may be rejected.

Submit (1) a searchable technical proposal in PDF, (2) a separate financial proposal in PDF and Excel, and (3) all required appendices or certifications. Pricing must not appear in the technical proposal. Clearly label confidential or proprietary material; blanket designations are discouraged.

5.2 Questions and NDA

Submit questions to RFP@heifer.org by the November 18, 2026. Heifer intends to share anonymized answers with all participating proposers. A signed NDA is required before access to nonpublic supplementary information. The NDA does not extend the proposal deadline unless Heifer issues a written amendment.

5.3 Proposal Validity

The complete proposal, including all fees, rates, discounts, assumptions, service levels, and commercial terms, must remain firm and available for acceptance for **at least 90 calendar days after the proposal deadline** (through March 4, 2027). A proposer may offer a longer validity period. Any shorter period may make the proposal nonresponsive.

6. Financial Proposal

All pricing must be stated in U.S. dollars and must be sufficiently detailed to permit a complete comparison. Identify taxes separately and state whether Heifer is expected to pay them.

- Fixed professional fee for each HPI, HIF, Single Audit, ERISA, international location, and other deliverable, with a total annual not-to-exceed amount.
- Hours and rates by named role and workstream; partner, manager, specialist, component-auditor, and administrative time must be visible.
- Separate travel and out-of-pocket assumptions. State whether expenses are included, capped, or billed at cost without markup.
- A country-by-country fee schedule, identifying local currency basis where relevant, proposed USD conversion approach, taxes, filing fees, and network/subcontractor fees.
- Annual pricing for the initial term and each optional renewal year, including escalation percentages and any conditions.
- One-time transition fees, technology fees, report fees, access charges, and all other potential charges.
- Hourly rates and approval controls for out-of-scope work. No additional work may be billed without prior written authorization.
- Payment schedule tied to defined milestones and accepted deliverables. Heifer generally does not favor large advance payments.
- Prompt-payment, multi-year, nonprofit, volume, bundled-service, implementation/transition, or other available discounts.

Heifer may request supporting detail, clarification, fee normalization, or a best and final offer. Unless expressly agreed in writing, the awarded fees must include all services necessary to produce the stated deliverables.

7. Procurement Timetable

Dates are estimates and may be changed by written notice. This schedule intentionally separates formal evaluation and award activity from the Thanksgiving, Christmas, and New Year holiday periods.

Date	Procurement Activity
November 12, 2026	Release RFP
November 18, 2026	Bidder Information Request – **Appendix D**
November 18, 2026	NDAs due for access to confidential data room – **Appendix E**
November 18, 2026	Deadline for written questions
November 30, 2026	Heifer issues consolidated answers and amendments
December 4, 2026	Proposals due by 5:00 p.m. CT
December 7-11, 2026	Procurement responsiveness review and evaluator orientation
December 14-18, 2026	Independent technical and financial evaluation
January 4-15, 2027	Shortlist presentations, interviews, and reference checks
January 25-29, 2027	Final evaluation and recommendation drafted
February 1-5, 2027	Finalize due diligence, negotiations, and recommendation
February 11-22, 2027	Audit Committee / Board approvals
March 1, 2027	Anticipated notice of award
March 26, 2027	Target contract execution
April 2027	Engagement kickoff and audit planning

8. Evaluation and Selection

8.1 Responsiveness Review

Heifer may first determine whether proposals are timely, complete, signed as applicable, valid for the required period, and responsive to mandatory requirements. Heifer may reject a materially nonresponsive proposal or request clarification without permitting a material rewrite.

8.2 Weighted Evaluation

Criterion	Points
Understanding of requirements and technical approach	20
Firm qualifications and comparable international NGO experience	15
Proposed team qualifications, capacity, and continuity	15
Global network and international-office coverage	15
Audit quality, independence, peer review, and regulatory record	10
Work plan, communication, and ability to meet deadlines	10
Data security, technology, and responsible innovation	5
Diversity, equity, inclusion, and supplier diversity	5
Total evaluated cost and price reasonableness	5
TOTAL	100

The committee may consider interviews, demonstrations, reference checks, due diligence, clarifications, and best and final offers. Scores may be adjusted based on validated information. Cost scoring may be normalized, but Heifer may also consider fee transparency, assumptions, rate structure, price risk, and total cost over the potential term.

8.3 Presentations

Finalists may be asked to present the proposed engagement partner and core team, walk through the first-year plan, address a global-audit scenario, demonstrate project/status reporting or secure collaboration tools, and respond to questions. Heifer may require the personnel proposed for the engagement to attend.

8.4 Award and Contract

Any selection is contingent upon successful due diligence, independence confirmation, vendor registration, counter-terrorism/sanctions screening, agreement on fees and scope, completion of required approvals, and execution of acceptable engagement and contractual documents. A notice of award is not authorization to begin work. No work may start before written authorization and completion of Heifer's contracting and purchasing requirements.

9. Terms and Conditions

The selected firm will be required to execute an agreement acceptable to Heifer and complete vendor registration, sanctions/counterterrorism screening, and other due diligence before work begins. Anticipated requirements include:

- Proposal contents may be incorporated into the final agreement. In the event of conflict, the executed agreement controls.
- The selected firm must protect confidential information and personal data, limit access to authorized personnel, and comply with agreed security and retention requirements.
- The firm must notify Heifer promptly of actual or suspected unauthorized access, loss, or disclosure involving Heifer information and cooperate in response and remediation.
- Records supporting invoices and performance must be retained for the period specified in the final agreement and made available for reasonable audit.
- Changes to key personnel, component firms, schedule, deliverables, or fees require prior written approval.
- Heifer may terminate or decline renewal as provided in the final agreement. Transition assistance may be required at expiration or termination.
- Proposers must disclose actual, potential, or perceived conflicts and update the disclosure throughout the procurement and engagement.
- Heifer expects compliance with applicable laws and professional standards and may require certifications, insurance evidence, and policy acknowledgments.

Appendix A - Financial Proposal Schedule

Workstream / deliverable	FY2027 fixed fee (USD)	Estimated hours	Assumptions / exclusions
HPI consolidated financial statement audit			
Single Audit, if required			
HPI 403(b) plan ERISA audit			
HIF financial statement audit			
International audits - attach country detail			
Transition / first-year costs			
Other specified services			
Travel and reimbursable expenses			
Total not-to-exceed fee			
Optional renewal-year escalation			

Attach hourly rates by role, country-by-country detail, milestone payment schedule, renewal pricing, discounts, and all pricing assumptions. State clearly whether taxes and expenses are included.

Appendix B - Reference Information

Reference	Client 1	Client 2	Client 3
Organization			
Contact name/title			
Email/phone			
Engagement period			
Comparable scope			

Appendix C – Global Network and Service Delivery

Global network: Identify the proposed firm or office, its location, network affiliation, and local audit capability.

Member firms or subcontractors: Name each participating firm, describe its relationship to the lead firm, and specify its responsibilities and the lead firm's oversight.

Quality-control procedures: Describe engagement supervision, review, consistency of audit methods, and resolution of issues across firms.

Contracting and billing: Identify the contracting and invoicing entities, whether arrangements are centralized or local, billing currency, and payment terms.

Americas

Country entity	Global network	Member firms or subcontractors	Quality-control procedures	Proposed contracting and billing structure
Guatemala				
Haiti				
Honduras				
Mexico				
Mexico LSE[1]				
Ecuador[1]				

Africa

Country entity	Global network	Member firms or subcontractors	Quality-control procedures	Proposed contracting and billing structure
Kenya				
Malawi				
Nigeria				
Rwanda				
Senegal[1]				
Tanzania				
Uganda				
Zambia				
Ethiopia				

Asia

Country entity	Global network	Member firms or subcontractors	Quality-control procedures	Proposed contracting and billing structure
Bangladesh				
Cambodia (Branch Office + LSE)				
India (ASSTW)				
India (Liaison Office)				
India (PGPL - Passing Gifts)				
Nepal (Branch Office + LSE)				
Korea				

Other

Country entity	Global network	Member firms or subcontractors	Quality-control procedures	Proposed contracting and billing structure
US – Little Rock, AR				
Netherlands				

(1)Entities with year-end of December 31

Appendix D – Bidder Information Request

BIDDER INFORMATION FORM

HEIFER INTERNATIONAL | REQUEST FOR PROPOSALS

Date _____

Dear Financial Audit Committee:

Thank you for your interest in Heifer International's RFP. Please provide the information below. A signed Non-Disclosure Agreement (NDA) is required before Heifer International can share confidential information.

BIDDER INFORMATION

Contact Name	
Company Name	
Contact Title	
Years in Business	
Contact Phone	
Contact Email	
Company Physical Location	

Please return this information to RFP@Heifer.org. This request does not constitute a contract or notice of award.

Sincerely,

[Your Name]
[Title]

Heifer International | Procurement RFP Bidder Information

Appendix E – Bidder Information Request

MUTUAL CONFIDENTIALITY AGREEMENT

This MUTUAL CONFIDENTIALITY AGREEMENT ("MCA") is entered into as of _____, 20___ ("Effective Date"), by and between HEIFER PROJECT INTERNATIONAL, an Arkansas nonprofit corporation ("Heifer"), and _____, a(n) _____ ("Company"). For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto (singularly a "Party" and collectively the "Parties") agree as follows:

Section 1. Relationship/Warranties. Parties contemplate a relationship whereby Company may complete certain work and/or projects for Heifer ("Project"). In order for Company to complete the Project each Party (the disclosing Party is known hereinafter as the "Discloser") must provide to the other Party (the receiving Party is known hereinafter as the "Recipient") certain proprietary, secret, confidential and/or other information not generally available to the public, which may include but not be limited to trade secrets, project participant information, donor information, fundraising and business strategies, materials, processes, procedures, systems, computer programs, devices, operations, personnel records, and financial information (the "CI"). THE CI IS PROVIDED "AS IS", AND DISCLOSER MAKES NO WARRANTIES, EXPRESS, IMPLIED OR OTHERWISE, REGARDING THE ACCURACY, COMPLETENESS, OR PERFORMANCE OF THE CI.

Section 2. Confidentiality/Damages. No license is granted hereby, and the CI shall remain Discloser's property. The CI is being disclosed to Recipient solely for the express purpose of allowing Recipient to complete the Project, and Recipient shall not use the CI for any other purpose. Recipient agrees it will hold the CI in strict confidence and (a) shall not misappropriate or mishandle the CI, or otherwise disseminate, divulge, or disclose, or cause, assist, or allow any other party to disseminate, divulge, or disclose, all or part of the CI to any third party, other than Recipient's third party professionals also bound by a duty of confidentiality at least as comprehensive as that contained in this MCA ("Authorized Individuals"), and (b) shall not take any other steps to prevent or circumvent the broad goals and intentions of this MCA. If Recipient finds it necessary to disseminate the CI to Authorized Individuals, it shall inform them of the confidential nature of the CI, and Recipient shall be responsible for any and all damages caused to Discloser if said Authorized Individuals do not abide by this MCA. Recipient agrees irreparable damage may result from a breach of this MCA, and that a breach may be remedied by specific performance, immediate injunction, and any other remedies allowed by law. Within ten (10) days of Discloser's request, Recipient shall return all CI to Discloser, and will not retain any copies thereof. CI shall not include any information which Recipient can establish (a) was publicly known and made generally available in the public domain prior to the time of disclosure to Recipient, (b) becomes publicly known and made generally available after disclosure to Recipient by Discloser through no action or inaction of Recipient, or (c) is in the possession of Recipient, without confidentiality restrictions, at the time of disclosure by Discloser as shown by Recipient's files and records prior to disclosure. Notwithstanding anything herein to the contrary, Recipient may disclose CI to the extent necessary to comply with any law, regulation, or court order; provided Recipient must promptly notify Discloser of such proposed disclosure or delivery prior thereto. In addition, Recipient shall, if requested by Discloser, use its best efforts to lawfully cooperate with Discloser to seek a protective order or other appropriate remedy to prevent the disclosure of CI. This **Section 2** shall survive the termination or expiration of this MCA.

Section 3. Miscellaneous. This MCA may be executed in multiple counterparts which, when read together, shall constitute and comprise a single document. Facsimile signatures hereto shall be as enforceable and binding as manual signatures hereto. This MCA shall be governed by the laws of the State of Arkansas, and all disputes that might arise hereunder shall be adjudicated exclusively in Pulaski County, Arkansas. This MCA may only be modified or amended by a written document executed by and between the Parties. This MCA constitutes the entire agreement and understanding between the Parties relating to the subject matter contained herein, and supersedes any prior or contemporaneous terms, representations, statements, or agreements, whether made orally or in writing, with respect to the subject matter contained herein. Each party executing this MCA covenants that he/she has the power to enter into this MCA and bind his/her principal, if any, thereto. Each provision of this MCA is severable and to the extent any provision is deemed invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining provisions of the MCA. Parties are independent contractors, and this MCA is neither intended to, nor shall it be construed as, creating a joint venture, partnership, agency, employment relationship, or any other relationship that may result in vicarious liability. Nothing in this MCA shall obligate the Parties to enter into any further agreements with one another. A Party may not assign this MCA in whole or in part without the prior written consent of the other Party. Either Party may terminate this MCA upon ten (10) days' prior written notice sent to the other Party.

IN WITNESS WHEREOF, the Parties execute this MCA as of the Effective Date.

HEIFER PROJECT INTERNATIONAL	_____ (COMPANY)
Signature: _____	Signature: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____

End of Request for Proposal