

Susan E. Thomas, CPA

Certified Public Accountant

TAX ENGAGEMENT LETTER AND FIRM POLICY STATEMENT

We appreciate the opportunity to work with you regarding your income tax. To ensure a complete understanding between us, we want to set forth the terms and conditions of our agreement regarding the services which we propose to provide.

We will prepare your 2009 federal, state and local income tax returns solely from information, which you will furnish. Under the current tax code, you must have receipts or other adequate records in order to qualify for certain business deductions. We will make no independent audit or other verification of the data submitted by you, although we may need to ask you for clarification of some of the information. Additionally, our work in connection with the preparation of your returns does not include any procedure designed to disclose defalcations or other irregularities, should any exist.

You have the final responsibility for the accuracy of your income tax returns. Therefore, you should review your returns carefully before you sign and file them.

We will, after consulting with you, use our best judgment in resolving questions where the tax law is unclear or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions.

Our fees will be based upon the complexity of your return, the amount of time required and the staff member involved, plus out-of-pocket expenses. All invoices for services rendered are due and payable upon receipt of your tax returns. A finance charge of 2.0% per month (24% per annum) will be added to your account on any unpaid balance. (If you meet with us and then decide that you do not want us to prepare your returns, you will be billed for any time spent on your account, including the initial information gathering, at our standard hourly rates.) Our liability for any damages will be limited to the fees charged to prepare your returns. Our liability will not extend to lost profits or for any claim or demand made against you by any other party. Any legal action may not be brought more than one year after the date services were provided under this engagement letter.

In the event of correspondence from any taxing authority, we will bill you for additional services rendered unless we did not correctly report the information from documents you supplied to us. As the IRS is now fully matching tax data reported by employers, banks, etc. with your return, and supplying information to states and cities, it is very important that you include all documents that report any tax related transaction.

Your return(s) may be selected for review by the taxing authorities. Any proposed adjustments by examining agents are subject to certain rights of appeal. In any event of an audit, we will be available, upon request, to represent you. We will bill you for the time and expenses involved in this representation.

We want to express our appreciation for this opportunity to work with you, and we trust that this will be the beginning of a long and congenial association. If the above accurately sets forth your understanding of our agreement, please sign below.

Susan E. Thomas, CPA

Accepted by

Date

Printed Name

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