



January 11, 2010

Dear Business Client:

We appreciate the opportunity to work with you, and to ensure a complete understanding between us, we are setting forth the pertinent information about the nature and limitations of the services we will provide.

We will prepare the 2009 Federal and state income tax returns from information that you provide to us. By your signature below, you are confirming to us that unless we are otherwise advised, the travel, entertainment, gifts, and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all of 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 the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before they are submitted.

We may engage a third-party to assist us in providing these services to you. We will use professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts) we will explain the possible positions that may be taken on your return. We will follow whatever position you request on your return so long as it is consistent with the codes and regulations and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

We will not perform management functions or make management decisions for you. However, we may provide advice, research materials, and recommendations to assist you in performing your functions and making decisions. Our engagement cannot be relied upon to disclose errors, fraudulent financial reporting, and misappropriation of assets, or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during performance of our engagement that fraud or illegal acts may have occurred. By your signature below, you understand that we have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

Our fees for this work will be at our standard rates for the individuals' involved plus direct out-of-pocket expenses. Payments for services are due when rendered and interim billings may be submitted as work progresses and expenses are incurred. Billings become delinquent if not paid within 30 days of the invoice date. If billings are past due in excess of 30 days, we will stop all work until your account is brought current, or withdraw from this engagement. You hereby acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result

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of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If the foregoing terms are in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

Very truly yours,

WhippleWood CPAs PC

ACCEPTED AND AGREED:

Entity Name (Please Print)

Signature and Title

Date

Printed Name