



January 2, 2010

RE: ENGAGEMENT LETTER- THIS LETTER MUST BE SIGNED AND DATED BY YOU PRIOR TO PREPARING YOUR RETURNS.

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2009 federal and appropriate state income tax returns from information that you will furnish. We will not audit or otherwise verify the data you submit, although it may be necessary to ask for clarification on certain items. We are enclosing questionnaires and/or worksheets to guide you in gathering the necessary information, and request that you complete and return this information as soon as possible. Because there is generally a reduction in our preparation time when the tax organizer is fully completed, your assistance will expedite the preparation and processing of your return. We may engage a third party to assist us in providing these services to you.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax return.

We will use professional 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. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

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 understand how important the protection of your personal information is to you. We are committed to protecting your privacy. We want to make sure you understand how the personal information you provide us is being used as well as the choices that you have regarding this information. If you would like a copy of our full privacy policy please feel free to contact our office.

The Internal Revenue Service Restructuring and Reform Act of 1998 provides a limited confidentiality privilege for certain communications between you and our firm involving tax advice. This privilege does not cover items other than tax advice such as your tax records, tax return preparation, state tax proceedings, criminal proceedings, or private civil litigation. Any disclosure of qualifying confidential information to the government or third parties may result in waiver of the confidentiality privilege. To protect your right to privileged communication, please contact us if you have any questions or need further information.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement; those documents will be returned to you promptly upon completion of the engagement. The balance of our engagement file is our property and we will provide copies of such documents at our discretion

