

Patrick Thatcher CPA, P.C.
2009 Tax Engagement Letter

Dear Client,

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to insure 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 Business and requested State Business income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that your expenses for meals, entertainment, travel, gifts and vehicle use are supported by records as required by law. **All contributions must be verified by canceled check, receipts or some other form of written verification.**

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 the returns and, therefore, you should review them carefully before you sign them.

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

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.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

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 represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. Such fees may vary from year to year depending on the facts that have to be reported and the manner in which you bring in the information. We reserve the right to increase or decrease fees based upon the value of the services rendered. All invoices are due and payable upon presentation. A late payment charge of 1.5% per month will be assessed on any unpaid balance after deduction of current payments, credits, and allowances made within 30 days of the date of billing.

We subscribe to a program of peer review for maintenance of quality control in our office. As part of this program, other CPA's, under strict rules of confidentiality, may select your return for review. Your acceptance below constitutes your agreement for disclosure under the program.

We want to express our appreciation for this opportunity to work with you.

Sincerely,

Patrick Thatcher, Corporate President
Patrick Thatcher, CPA, P.C.

Print Name: _____

Signature: _____

Date: _____