

**Tucker  
&  
Company, P.C.**  

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*Certified Public Accountants*

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Stephen R. Gintz, CPA

Joseph W. Tucker, CPA

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December 2010

Dear Client:

This letter is to confirm and specify the terms of our engagement with your company for the year ended December 31, 2010, and to clarify the nature and extent of the services we will provide. This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

Our engagement will be designed to perform the following services:

1. Prepare the federal and requested state income tax returns with supporting schedules.  
(Please check appropriate box.)

- Corporation
- S-Corporation
- Partnership/LLC
- Exempt/Fiduciary

2. Perform any bookkeeping necessary for preparation of the income tax returns.

3. Prepare and post any adjusting entries.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud, defalcations or other irregularities, should any exist. The returns will be prepared solely from the information provided to us. We will not audit or otherwise verify the data you submit to us.

We will use our judgement 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.

Management is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign and file them.

Your returns may be selected for review by the taxing authorities. In the event of an audit or examination we will be available, upon request, to represent you. However, such additional services are not covered by this engagement letter and fees for such services are not included in the fees for preparation of the tax return(s). Any proposed adjustments by the examining agent are subject to certain rights of appeal. If on examination or audit you are assessed additional taxes, interest or penalties, we will not be responsible for any amounts owed.

The firm may, from time to time, and depending on the circumstances, use third-party service providers to assist in preparing your return. These providers will not make substantive decisions concerning your return. We may share your tax return information with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you (or other employees) may be waiving this privilege. To protect this right to privileged communication, please consult us or the corporation's attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

It is our policy to keep records related to this engagement for five years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this engagement letter, you acknowledge and agree that upon the expiration of the five year period, we are free to destroy our records related to this engagement.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you request otherwise, we will check that box authorizing the IRS to discuss your return with us. Should we receive any request for the disclosure of privileged information from any third party, including a subpoena of IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside advisor's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

Our fee for these services will be based upon the amount of time required at standard billing rates. All invoices are due and payable upon presentation. A finance charge of 1.5 percent per month will be assessed on any unpaid balance after deduction of current payment, credits, and allowances made within 30 days of date of billing. This is an annual percentage rate of 18 percent.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation costs. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorney's fees.

We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing fairly sets forth your understanding, please sign below in the space provided and return to our office. We will not start processing any return without a signed engagement letter.

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

Entity Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_