

Tucker & Company, P.C.
Certified Public Accountants
636 W. Republic Road, B-108
Springfield, MO 65807
www.tuckercpas.com
417-881-6919

Re: Tax year 2010

Dear :

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 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 2010 federal and state 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. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled 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 you sign them.

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

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the 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. If on examination you are assessed additional taxes, interest or penalties, we will not be responsible for any amounts owed.

Our goal is to provide you with an accurate tax return that takes advantage of all possible deductions in reducing your taxable income to its lowest legal amount. To that end, we have established a policy of extending all returns for which information is not received by office by March 31, 2011. *However, we do not file extensions for clients unless specifically requested to do so.* Through this practice, we hope to better serve you. Our firm maintains and complies with a five-year record retention policy.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. *All invoices are due and payable upon presentation.*

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.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

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

Tucker & Company, P.C.

Accepted By: _____

Date: _____