



January 9, 2010

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 ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

Tax Compliance Services

We will prepare your 2009 federal and state income tax returns from information that you furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

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 to a taxing authority. **You have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them.**

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 filing deadline for your tax returns is April 15, 2010. In order to meet this filing deadline, the information needed to complete the returns should be received in this office no later than March 31, 2010.

If an extension of the time is required, any tax due with this return must be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties. Additional time is required to file federal and state extension requests and will increase the tax return preparation fees accordingly.

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 governmental tax examination, we will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

The firm may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you 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. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.

Tax Consulting Services

The engagement does not include any services not specifically stated in this letter. However, we would be pleased to consult with you regarding other income tax matters, such as proposed or completed transactions, income tax projections, and for

research in connection with such matters. We will issue additional engagement letters to confirm the scope and related terms of the engagements.

Additional Engagement Terms

We are required to file your return electronically with the Internal Revenue Service Center and state taxing authorities. **You must review the income tax returns and sign and return form 8879, e-file authorization, before it can be electronically transmitted.** We are not responsible for the length of time it takes the IRS to process your return. Our fee for this service is \$20.

Our fee for these services will be based on the forms fee schedule attached to this engagement letter. Upon completion of the draft copy of your return we will send you (by e-mail, fax, mail or client portal) a complete review copy of your return, e-file authorization form and an invoice for services rendered. **Upon receipt of the signed e-file authorization form and payment for services, your return will be electronically filed.** We reserve the right to suspend or terminate services in the event timely payment is not received.

We reserve the right to withdraw from this engagement without completing the work if you fail to comply with the terms of the engagement letter. If any portion of this agreement is declared invalid or unenforceable, the finding shall not invalidate the remainder of the terms set forth.

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. Our receipt of your tax data also acknowledges your acceptance of the terms of this engagement. However, if there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so just below your signature at the end of the returned copy of this letter.

If you have any questions, please give us a call. Thank you for this opportunity to work with you.

Very truly yours,

SHAW MUMFORD & CO., P.C.

ACCEPTED:

Signature

Date

Additional returns to be filed:

