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Dear Client:

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

I will prepare your **2016** federal and requested state corporate tax returns from information that you will furnish to me. I 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. I 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 corporate tax returns and, therefore, you should review them carefully before you sign them.

My work in connection with the preparation of your corporate tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. I will render such accounting and bookkeeping assistance to be necessary for preparation of the corporate tax returns. I 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, I 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 the circumstances of these penalties, please contact me.

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, I will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

My 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.

If the for going fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to my office. However, if there are other tax returns you expect me to prepare, such as gift and/or property, please inform me by noting so just below your signature at the end of the returned copy of this letter.

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

Very Truly Yours,

Kathleen E. Sweeney, CPA

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Accepted By _____

Date _____

Comments or additional requests:

