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Dear Income Tax Client,

This letter is to confirm our understanding of the services we will render to you in connection with the preparation of your 2008 income tax return. Please review it and if agreeable to you, sign and date it below.

Based on the information you submit to us for the 2008 tax year, we will prepare your:

(only check one per signed agreement)

- U.S. Individual Income Tax Return (Form 1040)
- U.S. Income Tax Return for Estates and Trusts (Form 1041)
- U.S. Return of [LLC and] Partnership Income (Form 1065)
- U.S. Income Tax Return for an S Corporation (Form 1120S)
- U.S. Corporation Income Tax Return (Form 1120).

We will not audit or verify the data you submit, although we may ask you to clarify some of it or furnish us with additional data. We will use our professional judgment in preparing your return. We will resolve questions involving application of tax rules in your favor, with your direction, if there is reasonable justification for doing so. Also, we will provide you with a copy of the tax return for retention in your files.

By your signature below, you are confirming to us that you have the necessary records to support the deductions claimed on this tax return, and that you will carefully examine and approve your completed tax return before signing and mailing it to the tax authorities. Our work in connection with the preparation of your income tax return does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting assistance as we find necessary for preparing your company's income tax return.

Our fees for these services are based upon the number of hours of work performed billed at our standard hourly billing rates. The state of the information provided to us, and the complexity of the tax return, directly affect the total charge of these services. We reserve the right to increase or decrease our fee based upon the value of the services rendered. If for any reason we are unable to complete the tax return you will still be responsible for the time and expenses incurred by us in preparing the tax return. Our fees and costs are due and payable upon presentation of the completed return to you.

Your return is subject to review by the taxing authorities. In the event of an examination by a federal or state agency, we are available to answer inquiries on specific tax matters, or to assist you in developing a tax plan to minimize taxes and to project future tax liabilities. Such services are not included in our fee for the preparation of this return.

As your CPA firm we collect information provided by you from your tax organizer, worksheets, documents and discussions and information that we develop as part of the engagement. As your CPA firm we are required to keep all information about our engagements confidential, so we will not disclose any information about you or your company unless we have your approval or are required to do so by law. This policy applies even if you are no longer a client of our firm. As your CPA firm we are committed to the safe keeping of your confidential information, and we maintain physical, electronic, and procedural safeguards to protect your information.

We must receive all pertinent information required from you to prepare your income tax return in a complete and timely manner in order to ensure that your return will be completed by the filing deadline. If we have not received all of your supporting tax information in a timely manner, and your return is not completed by the filing deadline, you may be subject to late filing and/or late payment penalties. If you are not able to provide your income tax data in a complete and timely fashion, we will upon your request, prepare a request for an extension of time to file your income tax return on your behalf, in lieu of the preparation of a completed income tax return.

If either party shall start a lawsuit or arbitration arising out of this agreement, the prevailing party shall be entitled to costs and a reasonable attorney's fee.

If the above sets forth your understanding of our engagement, please sign below. We appreciate the opportunity to serve you and look forward to a continuing and mutually satisfying relationship.

Sincerely,
Wittenberg CPA, PS

Agreed and Accepted by:

(Signature)

(Date)

(Printed Name)

