

ENGAGEMENT LETTER BETWEEN CLIENT AND HENDERSHOT, BURKHARDT, & REED, CPAs

This confirms our arrangements with you for income tax preparation service. The scope of our engagement is to only prepare your 2009 federal and state income tax returns. Our preparation will be from the information you provide. Our work will be performed in accordance with the Statements on Responsibilities in Tax Practice as promulgated by the American Institute of Certified Public Accountants. This letter will serve to document our discussions regarding the scope of the engagement and contains the entire understanding of the parties regarding the work to be performed. Our work will not guarantee detection of fraud or theft, and does not include business consulting or tax planning services. However, you may contract these services separately.

We will not conduct an audit or financial review of the data you submit to us even though we may ask you to clarify or send us additional documents. In order to avoid ambiguity and insure clarity, we request that any tax research questions be submitted in writing. We will provide a written response. You certify, by your signature, that you have disclosed all items of income and you have written records to support all deductible items, and that you have included or reviewed all income and deductible items on your organizer for completeness and accuracy.

You understand you have the final responsibility for your tax return. You should review your tax returns carefully before you sign and mail them. We welcome any questions you may have in connection with these terms.

Tax returns will be delivered upon payment. For your added convenience, we accept all major credit cards. If you supply additional information after the tax return is completed, an additional charge will be levied to recompile your return.

All tax returns are subject to review by the taxing authorities. We suggest that you notify us immediately if you receive any inquiry or communication concerning your tax returns so that we may advise you as to what course of action you should follow. If IRS or the State selects your return for audit, we can either advise you or represent you before the taxing authorities. Fees for requested level of representation are billed separately and are not related to the fees charged to prepare your tax return. We are available to help you during the year with other proposed financial transactions and tax planning at our normal professional rates.

In accordance with our company's current document retention policy, we will retain copies of the records we deem to be pertinent that you have supplied us along with our work papers for your engagement for a period of five years. All of your original records will be returned to you. After five years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available. The working papers and files of our company are not a substitute for the original records, and you should not rely upon our records. A \$10.00 fee will be charged for copies of prior year's returns.

We may receive requests for information arising out of this engagement. The requests may come from governmental agencies, courts or other tribunals as well as from other sources. In certain situations, an accountant-client privilege may exist. You agree that we are not under any obligation to protect the release of information unless the accountant-client privilege does in fact exist. Unless we have been legally notified not to release information or the accountant-client privilege exists, we will release the information requested. Please read the privacy statement located on the reverse side.

I have read and accept the above contract for engagement.

Client's Signature

Date