

# FREEDMAN & GOLDBERG

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL CORPORATION

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Dear Client:

We continue to be complimented by your selection of our firm to assist you. We are sending this letter to confirm our understanding of the terms and objectives of our tax services engagement and to clarify the nature and limitations of the tax preparation services to be provided for the year ended December 31, 2011.

We will prepare the following tax returns:

U.S. Individual Income Tax Return, Form 1040  
State Individual Income Tax Return  
Local/City Individual Income Tax Return, if necessary

We will prepare the returns described above, and any required estimates, from information that you provide to us. It is your responsibility to provide us with all of the information necessary for the preparation of complete and accurate returns. You have the final responsibility for your income tax returns and therefore you should review them before you sign them.

We will not prepare any tax returns or filings other than those listed above unless you specifically request us to do so. Any advice we provide in connection with the preparation of your returns is rendered solely in connection with the determination of your taxes and should not be used for any other purpose nor relied upon by any other person.

We will not verify the information you give to us; however, we may ask you for additional clarification of some of that information. At the end of our engagement we will return all of your original records to you. You should retain all documents and other data that form the basis of income and deductions. This documentation may be necessary to prove the accuracy and completeness of your tax returns in the event that they are selected for an examination by a taxing authority.

Professional standards require that we create and retain certain work papers for engagements of this nature. All work papers created in the course of this engagement are the property of Freedman & Goldberg, CPAs, P.C. We reserve the right to destroy any work papers created in the course of this engagement in accordance with our record destruction policies.

In the event that the above tax returns are selected for examination by the Internal Revenue Service or other taxing authority, we are available to represent you at an additional charge. Our fee for the preparation of tax returns does not include representation in any examination or responding to other inquiries by taxing authorities. We are not responsible for the disallowance of any doubtful deductions or inadequately supported documentation, or for any resulting taxes, penalty and interest.

Our fee for the work described will be based on hourly rates plus any related costs we incur. As you probably realize, our primary cost is salaries that are paid currently. Accordingly, our invoices, which will be rendered on a periodic basis, are due when rendered. In the event that the invoice is not paid timely, a late charge computed at the rate of 1.25% per month will be added to any portion of an invoice not paid within 30 days after the invoice date.

Thank you for the opportunity to serve you.

Very truly yours,

FREEDMAN & GOLDBERG, CPAs, P.C.