



January 28, 2010

Client Name _____

Address _____

City, State, Zip _____

RE: 2009 Individual Tax Return Preparation Engagement Letter

Dear Client:

We are pleased to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide regarding the preparation of your income tax return(s).

Services Provided

Donald D. Wilson Jr, CPA and his related supporting staff (“We”) will prepare your 2009 joint (or individual, if applicable) federal income tax return, and income tax returns for the state and local taxing authorities in which you deemed yourself a resident in 2009 (collectively, the "returns"). This engagement pertains only to the 2009 tax year, and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority. If you have taxable activity in a state or local municipality other than that referenced, you are responsible for providing our firm with all the information necessary to prepare any additional applicable state and local income tax returns as well as informing us of the applicable states and local municipalities. If you have income tax filing requirements in a given state or local municipality but do not file that return, there could be possible adverse ramifications, such as an unlimited statute of limitations for tax, interest, and penalties.

We are responsible for preparing only the returns referenced above solely for filing with the Internal Revenue Service (“IRS”) and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose

As a result, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party..

Term

This engagement shall become effective immediately upon its acceptance, and shall terminate after completion of services. You will be solely responsible to file the returns with the appropriate taxing authorities.

Pursuant to applicable U.S. Treasury Regulations, we must advise you that any tax advice included in this communication is not intended or written to be used, and cannot be used, by a recipient for avoiding penalties that may be imposed on the recipient by an governmental taxing authority or agency.

Potential Tax Penalties and Interest Charges

Federal, state, and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by the taxing authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income tax or tax positions can result in the imposition of penalties and interest.

The IRS imposes a 20% penalty for substantial understatement of tax. The understatement is considered substantial if it exceeds the larger of 10 percent of the correct tax liability or \$5,000 for individuals.

To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. Adequate disclosure requires proper disclosure of the position on the tax return and there must at least be a reasonable basis for the position. A completed IRS Form 8275 or 8275R, which discloses all relevant facts, must be attached to your tax return to meet the adequate disclosure requirement. A disclosed tax position that meets the reasonable basis standard must have some authority supporting the position and more than just arguable.

You agree to advise us if you wish to disclose a tax treatment(s) on your return. You may request our assistance to identify or perform further research to ascertain if there is "substantial authority" for the proposed position to be taken on the tax items in your returns. If you so request, we would be pleased to discuss providing this additional service to you under the terms of this engagement letter.

Unless an undisclosed tax position meets the substantial authority or "more likely than not" standards, as applicable, we will be unable to prepare the return and will withdraw from the engagement.

CPA Firm Responsibilities

We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your marital status has changed, you want to change your filing status, or you have questions about your filing status, please contact us immediately.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or there are conflicting interpretations of the law by authorities [e.g., IRS and courts], we will explain the positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the current tax code, regulations, and their interpretation. If the IRS or state tax authorities later contest the position taken, there may be an assessment of additional tax, interest, and penalties. We assume no liability for and you hereby release us from any such additional tax, interest, and penalties or other fees and assessments.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these additional services. Our engagement does not include any procedures designed to discover fraud, theft, or other irregularities, should any exist.

If you provide our firm with copies of brokerage (or investment advisory) statements, we will use the information from these statements solely in connection with the preparation of your income tax returns. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor investment activity, provide investment advice, or supervise the actions of the entity or individuals performing investment activities on your behalf. We recommend

that you receive and review all brokerage (or investment advisory) statements promptly and carefully, and direct any questions regarding activities on your account to your broker (or investment advisor). (If applicable).

Potential Audits by Taxing Authorities

Your returns may be selected for review by the taxing authorities or you may receive a notice requesting a response to certain issues on your tax return. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a return. If an examination occurs, we will represent you if you so desire; however, **you will be charged an additional fee if we are asked to assist or represent you in a tax examination or inquiry.** Any proposed adjustments by the examining agent are subject to certain rights of appeal.

Client Responsibilities and Representations

We will prepare the returns from information that you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. If requested by you, we will also furnish you with a tax organizer and/or worksheets, as needed, to guide you in gathering the necessary information. While these checklists, questionnaires, and organizers are optional, your use of such forms will assist us in keeping your fee to a minimum. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Any accounting and/or bookkeeping services will be considered "out of scope" for this engagement letter. Prior to the commencement of "out of scope" services, we will discuss with you the nature and extent of the work and provide you with a subsequent engagement letter that clarifies these services.

You are responsible for determining your state or local tax filing obligations with any state or local tax authority, including, but not limited to income, sales, use, and property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon reading the completed tax organizer, and or any written information you provide, it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you of this in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

Florida Law imposes a "use tax" on out-of-state purchases if sales tax was not paid at the time of purchase. The use tax normally applies to items purchased outside Florida, including another country, which are brought or delivered into this state and would have been taxed if the items had been purchased in Florida, (such as purchases made through the internet, mail-order catalogs, purchases made in another country, furniture purchased from dealers located in another state, and computer equipment ordered from out-of-state vendors advertising in magazines).

If an out-of-state seller fails to collect sales tax, the burden to voluntarily comply with Florida laws is yours. You must submit payment directly to the Florida Department of Revenue. It is also your responsibility to comply with Florida and local sales tax laws to pay or collect sales tax and file the necessary returns on the applicable purchases and sales, respectively. **If you need assistance in complying with these rules, it is your responsibility to notify us in writing.**

If you have a financial interest in, or signatory authority in, any foreign account(s), you are responsible for providing us (in writing) with all information necessary to prepare any applicable informational returns required by the U.S. Department of the Treasury. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. If you do not provide our firm with information (in writing) regarding any interest, or any signatory authority, you may have in a foreign account; we will not prepare any of the required disclosure statements.

By your signature, you and your spouse (if applicable) are making and confirming to us the following representations:

- “We have provided to you, correct and complete information regarding the amounts for the reporting of income(including any bartering transactions) and/or tax deductions, and have maintained appropriate written documentation supporting such amounts”;
- “That unless we have otherwise advised you in writing, the expenses for travel, entertainment, gifts and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code”;
- “That unless we have otherwise advised you in writing, we have complied with all state and local sales and use tax rules, and have paid all sales and use tax to our applicable state”;
- “That unless we have otherwise advised you in writing, we do not have a financial interest in, or signature or other authority over, a bank, securities or other financial account in a foreign country”;
- and
- “We are responsible for the timely filing of the income tax returns, estimated tax payments and other items required to be paid on a timely basis such as pension or profit sharing contributions and expenses paid to certain related parties, if any.”

You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You may need to provide these documents to a taxing authority to substantiate the accuracy and completeness of the returns. Furthermore, you are responsible to review all of the information presented on your tax return for correctness.

Timing of our Work

The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive all of the relevant information we request from you by **March 26, 2010**, it may be necessary to pursue extensions by the due date of your returns, and we reserve the right to suspend our services or withdraw from this engagement. Various penalties and interest are imposed when taxpayers fail to pay the full amount of taxes owed by the filing due date. Furthermore, additional penalties and interest are imposed when taxpayers fail to remit the proper amount of subsequent year tax estimates. Based on information you have provided to us, we can assist you in determining the correct amount of taxes owed for the current year and subsequent year tax estimates. You acknowledge that any such penalties and interest that arise due to the underestimation of current year taxes owed or subsequent year tax estimates remitted are your responsibility, and that we have no responsibility in that regard. If you would like information on the amounts or the circumstances of these penalties and interest, please contact us.

We will not audit or otherwise verify the data you submit. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, it may be necessary to ask you for clarification of some of the information you provide, and we will inform you of any material errors, fraud or other illegal acts that come to our attention. . We will notify you if new information that affects your tax return is discovered by us. Additionally, you agree that you have a similar responsibility to alert us of any information that would lead to a change in your tax return. We are not responsible for a disallowance of deductions, or inclusion of any additional income, or any resulting taxes, interest and penalties.

You are responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, and for retaining supporting documentation for those transactions, all of which will, among other things, help assure the preparation of proper returns. Furthermore, you are responsible to review all of the information presented on your tax return for correctness.

New Preparer Penalties

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline in a written communication each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative that you select after having considered the information provided by us. Pursuant to standards prescribed in IRS Circular 230 and IRC 6694, we are forbidden from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the return, or unless we have a reasonable belief that there is a reasonable basis for the tax position taken on the return and we disclose this tax position on a separate attachment to the tax return. Substantial authority is generally viewed by tax professionals as requiring at least a 40% probability that the tax position taken will be sustained on its merits. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

Client Privilege and Tax Advice

The Internal Revenue Service Restructuring and Reform Act of 1998 provide a limited confidentiality privilege for certain communications between you and our firm involving tax advice. This privilege does not cover items other than tax advice such as your tax records, tax return preparation, state tax proceedings, criminal proceedings, or private civil litigation. Any disclosure of qualifying confidential information to the government or third parties may result in waiver of the confidentiality privilege. To protect your right to privileged communication, please contact us or your attorney if you have any questions or need further information.

Our engagement does not include tax-planning services, which are available as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies (such as available credits, deductions, or deferrals) for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer. Our policy is to put all tax planning advice in the form of a tax planning letter or formal tax planning memo. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. Therefore, you should not rely on any unwritten advice because it may be tentative and not yet fully reviewed. **By signing this agreement, you agree that you are not relying on any advice that has not been put into such a form. You should not rely on oral discussions, telephone calls, e-mail messages, or voice mail messages as tax or business planning advice.** To the extent that you want tax advice, it will be provided to you in the form of a tax planning letter or formal tax planning memo.

Income Tax Projections may be provided to you and are based on historical and prospective financial information provided by you. These income tax projections are tools to arrive at projected tax liabilities and are not in support of any tax advice or tax positions. Actual results for the projected period will often vary significantly from the projected results. Accordingly, we take no responsibility for the results and possible differences in the actual and projected tax liabilities.

Privacy and Electronic Communications

In rendering professional services, we may communicate, by facsimile transmission data, over the internet, utilizing either electronic mail or computer software designed for this purpose. Such communications may include information that is confidential to you. Our firm employs measures in the use of facsimile machines and computer technology designed to protect client confidentiality and maintain data security. While we will use their best efforts to keep such communications secure in accordance with our obligations under

applicable laws and professional standards, we have no control over the unauthorized interception of this data once it has been transmitted outside of our firm. By signing this letter, you consent to the use of this technology to facilitate our services to you.

Release and Indemnification

Because of the importance of oral and written management representations to an effective engagement, you agree to release and indemnify Donald D. Wilson Jr., P.A. and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by you and your spouse.

In no event shall Donald D. Wilson Jr., P.A. and its personnel be liable to you, except in the case of fraudulent behavior or willful misconduct. You agree that we shall have no liability to you, or any security holders for any losses, claims, damages or liabilities rising out of or in connection with this engagement for any amount in excess of the total professional fees paid by you under this engagement.

You and your spouse agree that you will not, directly or indirectly, agree to assign or transfer any claim against Donald D. Wilson Jr., P.A. out of this engagement to anyone.

Fees and Termination of Services

Our fees for this engagement are not contingent on the results of our service. Rather, our fees for this engagement will be based on a number of factors including, but not limited to: the time spent, as well as the complexity and or the value of those of the services we will perform. In addition, you agree to reimburse us for any out-of-pocket costs incurred in connection with the performance of our services.

Our fees and costs will be billed monthly, and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to an interest charge of 1.5% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for the costs of collection, including attorneys' fees.

This engagement may be terminated by you at any time by written notice (by mail, fax, or e-mail). Upon receipt or delivery of such notice, we will prepare and forward to you a bill for our services rendered, which have not been paid. We will not assign this agreement without your written consent.

If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination (by mail, fax, or e-mail), even if we have not completed your return. You will be obligated, through the date of termination, to compensate us for all outstanding invoices as well as our final invoice, and to reimburse us for all of our out-of-pocket costs. For these purposes, any nonpayment, inability to sign the tax return, or non-response by you of information requested (among other things) will constitute a basis for our election to terminate our services.

Firm Workpapers and Our Record Retention Policy

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 review them carefully before you sign them.

In accordance with our firm's current document retention policy, we will retain our work papers and your tax returns for your engagement for four years. We will provide you a copy of the depreciation schedules and tax returns and other pertinent work papers that should be a part of your books and records. If you should need replacements, we will provide additional copies at our standard copying fees. At the end of each engagement, all of your original records will be returned to you promptly. After four years, time we will commence the process of destroying the contents of our engagement files. Physical deterioration or catastrophic events may shorten the term during which our records will be available. The working papers

and files of our firm are not a substitute for your original records. It is agreed and understood that in connection with the performance of this engagement by Donald D. Wilson Jr., P.A. that the work papers prepared by us shall remain the property of Donald D. Wilson Jr., P.A. . Access to these working papers other than described above may be granted to others upon mutual written approval from the Client and the Firm.

Confidentiality and Request for Information

If the income tax returns we are to prepare in connection with this engagement are joint returns, and because you will each sign those returns, each of you is our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your returns.

The Firm may receive requests for information in its possession arising out of this engagement from governmental agencies, courts or other tribunals. We will notify you (either by mail, fax, or e-mail, unless expressly prohibited in writing by the governmental agencies, courts or other tribunals) of any request for information prior to responding. In certain proceedings, an accountant-client privilege may exist. You agree that we are not under any obligation to assert such privilege to protect the release of information. Therefore, prior to our response to any such request, you may initiate legal action or take other appropriate legal measures to prevent or limit the Firm's response. Unless, you promptly initiate such action within 10 business days, after we notify you, we will release the information requested.

In the event that we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to this engagement, after complying with the immediately prior paragraph above with respect to accountant-client privilege, you will, so long as we are not party to the proceeding in which the information is sought, reimburse us for our reasonable professional time and reasonable and ordinary expenses, as well as the reasonable fees and expenses of the Firm's counsel, incurred in responding to such a request.

In the event that we become obligated to pay any judgment or similar award, you agree to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that you provided to us during the course of this engagement. You agree to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs.

Mediation and Litigation

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that you will engage in the mediation process in good faith once a written request to mediate has been given by either party to the engagement. Any mediation initiated as a result of this engagement shall be administered by a law firm specializing in the mediation process, not associated with either party, and selected by us, according to its mediation rules. Any ensuing litigation shall be conducted within the county of Miami-Dade, Florida according to Florida law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter.

This engagement shall be governed and its terms constructed in accordance with the laws of the State of Florida applicable to contracts to be performed in that State. The waiver by any party hereto of any provision of this engagement letter shall not operate or be construed as a waiver of any subsequent breach

by any party. If any portion of this engagement letter is held to be void, invalid, or otherwise unenforceable, whole or in part, the remaining portions of this engagement letter shall remain in effect. This engagement letter supersedes all proposals, oral or written, and all other communications between the parties relating to the engagement subject matter.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If, after full consideration and consultation with counsel if so desired, you agree to authorize us to prepare your personal income tax returns pursuant to the terms set forth in this engagement letter, please execute this letter on the line(s) below designated for your signature(s), and return the executed letter to this office. You should keep a copy of this fully executed letter for your records. If this firm does not receive from you this letter, in fully executed form, but receives from you a completed copy of the tax organizer and/or supporting documentation, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above and we will commence with the tax return preparation process. **HOWEVER, UNDER NO CIRCUMSTANCES SHALL WE SIGN A COMPLETED TAX RETURN UNTIL WE RECEIVE FROM YOU THIS SIGNED ENGAGEMENT LETTER.** If this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services, and will not prepare your income tax returns.

Thank you for your attention in this matter, and please contact us with any questions that you may have.

Sincerely,



Donald D. Wilson Jr., P.A.

ACCEPTED AND AGREED:

Taxpayer

Date

Spouse (if applicable)

Date

A facsimile or scanned signature shall be constituted as an original.