

Nelson & Pickens, L.C.

Certified Public Accountants & Advisors

Dear Taxpayer:

We appreciate the opportunity of working with you and advising you regarding your income tax. To ensure a complete understanding between us, we are setting forth the pertinent information about the services we propose to render.

We will prepare requested federal and state income tax returns for this and subsequent or prior years from information that you supply. We will not audit or verify the data you submit, although we may need to ask you for clarification of some of the information.

The Internal Revenue Service holds you responsible for penalties and interest if you fail to report all of your income on the tax return. You should have adequate records and RECEIPTS (including original credit card receipts) to substantiate your deductions, including deductions for entertainment, travel, business use of cars, computers, and phone usage.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Our fee is based upon the amount of time required at our standard billing rates. We require initial and in arrears tax returns to be paid in advance.

The taxing authorities may select your returns for examination. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available on a retainer basis to represent you.

We keep your return on file for approximately forty eight months before it is deleted from our database. Please save the copy we provide you.

If the forgoing fairly sets forth your understanding, please sign this letter in the space indicated and keep the copy attached.

Sincerely,
Nelson & Pickens, L.C.

Accepted by:
Date:



The CPA. Never Underestimate The Value.[®]