

Kirkey & Co., Inc.

Certified Public Accountants

Agreement for 2011 Tax Return Preparation Services

Dear Client:

We will prepare your federal, state and local individual returns for the calendar year 2011. We will provide a Tax Organizer to guide you in organizing the information needed. You represent that the information you are supplying us is accurate and complete to the best of your knowledge. We will not independently verify the information you submit to us; however, we may ask for additional clarification of some information. You are responsible for keeping the necessary records of your income, deductions, business expenses, and business and personal use of any property.

Your returns are subject to examination by the taxing authorities. In the event of an examination, we will be available to represent you; however, these additional services are not included in our fee for the preparation of your returns. Some items in your returns could be resolved against you. Furthermore, there are specific penalties for substantial underpayment of tax, valuation overestimates, stringent negligence penalties, and other penalty and interest assessments available to the IRS and state and local authorities. We will advise you in accordance with our professional standards; however, all positions taken on your tax return are your responsibility, and any penalties assessed to you are your sole liability. Although we are available to provide you with tax planning advice, we are not obligated to do so unless you specifically request it. Our policy is to provide all tax planning advice in writing. You should not rely on any oral advice since it may be preliminary and not fully researched.

It is our policy to keep records related to this engagement for 5 years. However, our firm does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Our fees are based on the time spent by the individuals assigned to an engagement and any additional direct expenses incurred. The minimum fee for personal returns is \$325. Any additional work required due to missing, incomplete, or incorrect data will thus increase the time expended and the cost of the return preparation. Our hourly rates for professional services range from \$60 to \$150 depending on the experience level of the person providing your service. If the engagement is terminated for any reason, we will nevertheless be entitled to our fees for time and expenses incurred to that point. Fees are due upon presentation of the invoice to you. Amounts not paid within thirty (30) days from the invoice date will be subject to a finance charge of 1.5% per month (18% per year).

Please sign this letter in the space provided and return it to us with your tax information. Keep a copy for your records.

Sincerely,

David R. Kirkey, CPA, CFP
Kirkey & Co., Inc. CPAs

The above is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

Agreed to and accepted:

Taxpayer

Spouse

Date