

Thad Scott & Company

**555 W. Shaw Suite B-5
Fresno, CA 93704
559-230-0575 Fax 559-230-1187**

December 1, 2010

Advantage Specialties, Inc.
12517 Auberry Road
Clovis, CA 93611-9601

Dear Client:

This letter is to confirm the terms of our engagement with you for the year ending December 31, 2010, and to clarify the nature and extent of the services we will provide.

We will prepare your federal and state income tax returns with supporting schedules from information you furnish to us, and will advise you on income tax matters as to which you specifically request our advice. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns. We will not audit or verify the data you submit, although we may ask you to clarify it, or furnish us with additional data. We are not engaged to audit, review, or compile financial statements from the information provided to us. Our work does not include any procedures designed to discover fraud, defalcations or other irregularities, should any exist. You are ultimately responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and the substantial accuracy of the financial records.

By your signature below, you are confirming to us that the travel, entertainment, gifts and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code.

We will use our professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We will follow whatever position you request on your return so long as it is consistent with codes and regulations and interpretations that have been promulgated. We are not responsible for disallowance of doubtful deductions or deductions unsupported by adequate documentation nor for resulting taxes, penalties, and interest.

We will be pleased to consult with you at any time regarding tax aspects of proposed transactions or contemplated changes in your activities. Also, we will be available to represent you in the event you are selected for review by the taxing authorities.

Our fees for services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due upon presentation. We reserve the right to stop work on any account that is 30 days past due, in accordance with our firm's stated collection policy. The fee does not include responding to Internal Revenue Service inquiries, and the client understands that the tax preparer is not responsible for IRS disallowance of doubtful deductions or deductions unsupported by adequate documentation nor for resulting taxes, penalties, and interest.

If any dispute arises among the parties hereto, the parties agree to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its rules for Professional Accounting and Related Services Disputes. Any costs will be shared equally. Such arbitration shall be binding and final.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office.

We want to express our appreciation for this opportunity to work with you.

Accepted by: _____

Date: _____