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Tax Engagement Letter

This letter will confirm our agreement to prepare your Federal and State income tax returns for the year ending 2009.

We will prepare these returns from information you furnish us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it. You are responsible for keeping the supporting records for your income and deductions. Your returns are subject to audit by the taxing authorities. You therefore may be called upon to produce these records at some future time.

For those of you with travel and entertainment expenses, the law requires that you have records indicating the amount, time, place and business purpose of the expenditures, and for entertainment expenses you must record the business relationship of the persons entertained.

Our fee for these tax returns will be based on the time spent and calculated at our current hourly rates. Our invoices are due and payable upon completion of your returns.

In accordance with the final rules published by the Federal Trade Commission on November 13, 2000, the following disclosures are made:

In the process of preparing income, gift and estate tax returns, Rader & Rader collects from you, or with your authorization, certain essential information which is nonpublic and personal, such as information concerning your income, expenses, assets, liabilities and other similar information.

Rader & Rader follows industry standards for protecting the confidentiality and security of the nonpublic personal information it collects. Such standards include restricting access to such non-public personal information to those Rader & Rader employees who need to know that information to provide services to you, and maintaining physical, electronic and procedural safeguards over the information.

Rader & Rader does not disclose any nonpublic personal information about you to any third party, except as permitted by law. The Internal Revenue Code, the AICPA Code of Professional Conduct and state ethics statutes and regulations prohibit CPAs from disclosing any non-public personal information obtained in the preparation of income, gift and estate tax returns, without permission from the person(s) involved. We comply with these prohibitions.

If, at some point, you are no longer a client of Rader & Rader, we will continue to adhere to the privacy policies and practices as described in this notice, and apply them to your nonpublic personal information in our possession. If the above fairly sets forth your understanding of this engagement, please sign this letter and return it with your tax information.

Sincerely,

Rader & Rader, C.P.A.'s, P.C.

Approved:

Signature – Taxpayer

Date

Signature – Spouse

Date