

Date: _____

Thank you for trusting The Morrow Group Inc. to complete your tax preparation.

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide.

We will prepare your current year federal income tax return, and income tax returns for the needed states and local (collectively, the "returns"). This engagement pertains only to current tax year, and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Our engagement will be complete upon the delivery of the completed returns to you. Once returns are presented and signed for the federal and state returns will be e-filed. Local returns will need to be submitted by you to the proper locality.

Your returns may be selected for review by one or more than one taxing authority. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon your written request to represent you during the examination and/or during any appeal. Any such representation will be the subject of, and governed by, a separate engagement letter.

Tax planning, bookkeeping, and meetings will be billed at our hourly fee of \$100/hour and is additional work not covered under this engagement for tax preparation. Responses to any notices will also be billed at our hourly rate, unless they are due to preparer error.

We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with questionnaires and/or worksheets as needed to guide you in gathering the necessary information. Your use of such forms will assist us in keeping our fee to a minimum. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for preparation of the returns.

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 information from you, as noted above, it may be necessary for us to pursue an extension of the due date of your returns, and we reserve the right to suspend our services or withdraw from this engagement. Your return will not be started until ALL necessary information has been provided. At which point the return should be completed within 14 days, unless otherwise communicated.

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.

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 for evaluating the adequacy and results of the services we provide. The law provides various penalties and interest that may be imposed when taxpayers underestimate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard.

Our fees for this engagement are not contingent on the results of our services. Rather, our fees for this engagement, are listed on our attached fee sheet, as well as our website. Payment is required before your tax return is e-filed unless prior arrangement are made. Any unpaid balances will be subject to interest charges being applied after 15 days. If you terminate this engagement before completion you agree to pay a fee for work completed.

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

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.

By signing below you agree that you have read, understand and accept your obligations and responsibilities stated above, plus you understand our responsibilities and limit of liabilities as explained above.

_____ Taxpayer name (printed)	_____ Taxpayer Signature	_____ Date
_____ Spouse name (printed)	_____ Spouse Signature	_____ Date