



Dunnuck & Associates, CPAs, P.C.
Certified Public Accountants

Pauline "Pam" Dunnuck, CPA
Kathryn L. Hamilton, CPA
Jennifer K. Brook, CPA
Jason K. Roesler, CPA

This letter confirms the arrangements for our accounting services. Please read this letter carefully because it is important to our firm and to you that you understand what you can and cannot expect from our work. If you have any questions about this letter or believe we have misunderstood what you need, please call to discuss this letter before you sign it.

The Internal Revenue Service imposes penalties on taxpayers and on return preparers for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we want to confirm the following arrangements:

We will prepare your 2009 federal income tax return and state income tax returns, if applicable, from information you furnish to us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it. We may furnish you with tax organizers and questionnaires to help you gather and organize the necessary information for us, in order to keep our fees to a minimum. If you have taxable activity in another state or foreign country, you are responsible for providing our firm with all information necessary to prepare any state or local returns. If you have state income tax filing requirements but do not file a return, there could be possible adverse ramifications such as an unlimited statute of limitations, penalties, etc. You are responsible for meeting any foreign country income tax or reporting requirements.

It is your responsibility to maintain in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

We will be available to answer your inquiries on specific tax matters and to consult with you on income tax planning. You may also request that we perform additional services. Any such items will be covered by separate engagement letters.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g. tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return as long as it is consistent with the codes, regulation, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional assessments. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you. Our fees to prepare your return do not include responding to inquiries or examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter.

If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. Your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, friend, or a business associate.

1273 N. 15th Street, Suite 121 • Laramie, WY 82072
Tel (307)745-7241 • Fax (307)745-7292 • E-mail: pdunnuck@dunnuckcpa.com
Members: American Institute of Certified Public Accountants and Wyoming Society of CPA's

It is our policy to return all original records related to this engagement to you at the completion of this engagement. When records are returned to you, it is your responsibility to retain and protect your records and a copy of the tax return for possible future use, including potential examination by any government or regulatory agency. We recommend that you keep all records and supporting documentation along with copies of federal and state tax returns for at least seven years.

Our firm may utilize electronic communication (i.e., fax and email) during this engagement. You consent to our firm's use of electronic communications and recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent.

Fees for our services will be at our standard rates for tax work, which vary according to the degree of responsibility involved and experience level of personnel assigned to your engagement. We reserve the right to increase or decrease our fees based on the level of the services rendered. Our services will conclude upon delivery of the completed tax returns discussed above or upon our resignation from the engagement. Invoices are due and payable on presentation, unless prior arrangements have been made. Past due balances are subject to rebilling and finance charges. You further acknowledge and agree that in the event we stop work or withdraw from this or any other engagement as a result of your failure to pay on a timely basis for services rendered, we shall not be liable to you for any damages that may occur as a result of our ceasing to render services.

We appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed engagement letter.

Sincerely,
Dunnuck & Associates, CPAs, P.C.

Signed by: _____
I have read the above terms of the engagement letter and agree with the terms of this engagement.

Date: _____

For (Printed Name) _____

Office Use: _____ Client Code

NOTICE

To be sure that you do not rely on advice that may not meet the "covered opinion" test in addressing federal tax issues and that we comply with the IRS Circular 230 provisions, our firm's e-mail and certain other written communications bear the following notice:

IRS CIRCULAR 230 DISCLOSURE -- *To ensure compliance with the new requirements of the Internal Revenue Service, we inform you that, to the extent any advice relating to a federal tax issue is contained in this communication, including in any attachments, it was not written or intended to be used, and cannot be used, for the purpose of (a) avoiding any tax related penalties that may be imposed on you or any other person under the Internal Revenue Code, or (b) promoting, marketing, or recommending to another person any transaction or matter addressed in this communication.*

Please be notified that our normal letters and e-mails to you are not intended to meet the "covered opinion" test.