



Certified Public Accountants

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INDIVIDUAL INCOME TAX RETURN ENGAGEMENT LETTER

Dear Client:

Thank you for selecting Friedman, Kannenberg & Company, P.C. to assist you with your income tax preparation. This letter confirms the terms of our engagement with you and the nature and extent of services we will provide.

We will prepare your 2006 federal and state(s) income tax returns you request using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. For those of you who have requested it, we have enclosed a "Tax Organizer" to help you gather the information required for a complete return. The Organizer will help you avoid overlooking important information and contribute to the efficient preparation of your returns. That, in turn, helps keep the cost of our services as low as possible.

It is your responsibility to provide us with the information required for the preparation of complete and accurate income tax returns. You should keep all documents, canceled checks and other data that support your reported income and deductions for a period of seven years in secure storage. This information will help prove the accuracy and completeness of your returns to a taxing authority in the event of an audit. Because you are ultimately responsible for the accuracy and completeness of your tax returns, you should review them carefully before you sign them.

By signing this engagement letter you hereby represent the tax information you are supplying to us is accurate and complete to the best of your knowledge. You also represent that your expense deductions claimed for meals, entertainment, travel, business gifts, charitable contributions, dues and memberships, and vehicle use are supported by records as required by law. We will not verify the information you give us. However, we are required by federal regulations to ask you for clarification of information that is inconsistent or incomplete. Please be aware, our tax laws impose penalties when taxpayers understate their tax liability.

Your returns may be selected for audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of a tax examination, we can arrange to be available to represent you. Such representation will be a separate engagement for which an engagement letter will be provided to you. Fees and expenses for defending the return will be invoiced at our standard billing rates in effect at that time for that engagement.

Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon completion of your tax returns. We accept all forms of payment including, check, MasterCard, Visa, American Express and Discover. **Please note that we will not electronically file any tax return until we have all signed authorization forms and payment for our tax return preparation services.**

To indicate this letter correctly summarizes your understanding of the arrangements for this work, please sign this letter in the space indicated and return it to us in the envelope provided with your income tax information.

We appreciate your confidence in us. As always, please feel free to contact us if you have questions.

Sincerely,

FRIEDMAN, KANNENBERG & COMPANY, P.C.

(Both Taxpayer and Spouse must sign for preparation of joint returns)

Accepted by: (T)_____ Date: _____

Print Name: (T)_____

Accepted by: (S)_____ Date: _____

Print Name: (S)_____