

January 4, 2008

Dear

Friedman, Kannenberg & Company, P.C. is pleased to provide you with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

Scope of Engagement

We will prepare your federal and home state income tax returns for you for the 2007 tax year from information that you provide to us. We will also prepare any other state income tax returns that you identify and authorize us to prepare. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information.

Client Responsibilities

We will provide you with an income tax organizer or tax information checklist to help you gather and document the information we will need to prepare your income tax returns. We ask that you complete the tax organizer/checklist and provide us with all supporting tax information (i.e. Forms W-2, 1099's, etc.)

You are responsible for determining your state or local tax filing obligations with any state or local tax authority, including, but not limited to, income, franchise, sales and use, and property taxes. If you ask us to prepare these returns additional charges for those services may apply.

You should retain all documents that provide evidence and support for your reported income and deductions on your returns. You are responsible for the adequacy of all such documents. You may need to provide these documents to a taxing authority to substantiate the accuracy and completeness of the returns.

The due date for filing your income tax returns is April 15, 2008. It may become necessary to apply for an extension of time to file your tax returns if there are unresolved tax issues, delays in processing, or if we do not receive all of the necessary information from you on a timely basis.

If you are unable to complete and return the tax organizer with the required documentation by March 31, 2008 to allow for the timely preparation of your tax returns, you must contact us and request that we apply for an extension of the filing deadline on your behalf. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

You have final responsibility for the income tax returns. Check them carefully for accuracy before you sign them.

CPA Firm Responsibilities

All services performed in connection with the preparation of your income tax returns will be performed in our office located in West Hartford, Connecticut.

We will prepare your returns based on your filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child) as reflected in your income tax returns for last year. If your marital status has changed, you want to change your filing status, or you have questions about your filing status, please contact us.

Business (Schedule C), Rental (Schedule E) and Unreimbursed Employee Business Expenses (Form 2106): Unless otherwise advised, you confirm that expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses for your business are supported by necessary records required by the Internal Revenue Service ("IRS"). At your request we are available to answer your questions and advise you on the types of records required.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., IRS and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the current codes and regulations and their interpretations. If the IRS or state tax authorities should later contest the position taken, there may be an assessment of additional tax, interest, and penalties. We assume no liability for any such additional tax, interest, and penalties or other fees and assessments.

Our work in connection with your income tax returns does not include any procedures designed to discover fraud, theft, or other irregularities, should any exist.

Our engagement does not include tax planning services, which are available as a separate engagement. During the course of preparing the tax returns identified above, we may bring to your attention certain available tax saving strategies for you to consider as possible means of reducing your income taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

This engagement does not include responding to inquiries by any governmental agency or tax authority. If your tax return is selected for examination or audit, you may request that we assist you in responding to such inquiry. In that event, we would be pleased to discuss providing assistance to you under the terms of a separate engagement letter for that specific purpose.

Fees and Billings

Our professional fee for the services outlined above is based on our standard hourly rates plus any out-of-pocket expenses. This fee is based upon the complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality, and completeness of your records. You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis. In the event your records are not submitted in a timely manner or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for services required to correct any problems or to expedite the preparation of your tax returns.

We will bill you for our professional fees, expenses, and out-of-pocket costs as of the date we deliver our work product to you. Payment is due upon receipt of our invoice.

Termination and Other Terms

In accordance with the Federal Trade Commission rule, *Privacy of Consumer Financial Information*, we are required to inform you of our policy regarding privacy of client information. We have attached a copy of our privacy policy for your reference.

We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter. In such case, Friedman, Kannenberg & Company, P.C. will not be responsible for any tax, interest or penalties that the taxing authorities may levy against you for failure to file or for failure to file your returns on a timely basis. If any portion of this agreement is deemed **invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms** set forth in this engagement letter.

We appreciate the opportunity to be of service to you. Please sign and date the enclosed copy of this engagement letter and return it to us in the envelope provided to acknowledge your agreement with its terms. It is our policy to initiate services after we receive the signed copy of this engagement letter from you.

Very truly yours,

A handwritten signature in black ink that reads "Friedman, Kannenberg & Company, P.C." in a cursive, flowing script.

Donald A. Kannenberg, Jr., President
Friedman, Kannenberg & Company, P.C.

ACCEPTED BY:

Date