HERRICK, LTD. Certified Public Accountants

Dear Client:

This letter will confirm the arrangements for our services. We will prepare your **2009 United States Personal Income Tax Returns** 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 for us.

We will use professional judgment to resolve questions involving the application of tax rules in your favor, if there is a reasonable justification for doing so. We are available to answer your inquiries on specific tax matters and to consult with you on income tax planning, personal financial planning, and estate tax planning, should you wish us to do so. If a financial statement or other work unrelated to your tax returns is required, it will be covered by a separate engagement letter.

You agree to furnish all information that is necessary for the preparation of the above tax returns. Furthermore, you expressly represent that the information you are supplying to us is accurate and complete to the best of your knowledge, and that you have sufficient documentation to substantiate all items of income and deduction claimed (including travel and entertainment expenses, if applicable). You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations and other irregularities, should any exist.

We generally base our charges on the time required at our regular rates for the services and personnel assigned, plus out-of-pocket costs. However, our charges also might include other appropriate factors, including the difficulty of the assignment, how much risk and responsibility the work entails, time limitations imposed on you and us by others, the experience and professional expertise of the personnel required, and the priority of the work to the client. Due to many unforeseen circumstances in the preparation of tax returns and working on tax projects, we regret that we can only estimate, not promise or quote, a total cost for our work. Your understanding is greatly appreciated.

In many instances, we will request a retainer. If credit is extended, we respectfully expect payment within 30 days. We also accept payment by **Visa, MasterCard, or American Express** (please contact our office to provide credit card payment details). PLEASE NOTE: balances not paid within 30 days will have a finance charge assessed on the unpaid amount, computed at a periodic rate of 1% per month, which is an annual percentage rate of 12%. If any balance is more than 30 days past due, we reserve the right to cease working on your returns or providing any other services, without specific notice to you of any cessation of work, until the balance has been paid in full, and a further retainer has been received. In the event that any dispute arising from this engagement cannot be resolved amicably, both parties explicitly agree to submit same to binding arbitration.

Your returns are, of course, subject to review and possible challenge by the taxing authorities. You should retain the tax records related to the current year's tax returns for at least seven years after they were filed, since additional assessments, if any, are usually made during this period. If you should receive any notice from any taxing authority, please let us know. If such notice requires action and you would like us to assist you, please understand that our fee for such services will be billed to you as our efforts are incurred (unless the notice resulted from an error on our part).

PLEASE COMPLETE AND SIGN ON THE OTHER SIDE

IF THIS AGREEMENT IS NOT RETURNED WITH YOUR DOCUMENTS
WE CANNOT BEGIN ANY WORK ON YOUR RETURNS

72 Main Street · Burlington, Vermont · 05401-8419
802-864-4514 · Fax 802-860-2210 · www.herrickltd.com

PLEASE ANSWER ALL OF THE FOLLOWING BEFORE SIGNING

Electronic filing:	If you do NOT wish us to prepare your returns for e-filing (subject to availability), please initial here:	______
Gifts:	Did you make any gifts that total more than $13,000 in 2009 to any one individual?	Yes____ No____
Household employees:	Did you pay household employees in excess of $1,700 in 2009? Is the individual an independent contractor with other clients or are they considered an employee of yours? If an employee, we need name, Social Security number, address, and amount paid.	Yes____ No____
College Savings Plans:	Have you contributed in 2009 to any 529 type college savings plan?	Yes____ No____
Foreign receipts:	Did you receive any distributions from a foreign trust, foreign estate, or a foreign donor?	Yes____ No____
Foreign accounts:	Did you have any foreign (non-US) bank accounts, credit cards, other financial accounts, such as life insurance policies, at any time during 2009?	Yes____ No____
Canadian RRSP/RRIF:	Do you have any Canadian RRSP, RRIF, or RHOSP accounts?	Yes____ No____
Roth IRA:	Did you make or have you ever made contributions into a Roth IRA plan? If so, please provide details.	Yes____ No____

Depending on the above answers, we may need to contact you for additional information.

We shall be pleased to discuss this letter with you at any time. We are happy to have you as a client, and will do our best to render quality service to you.

Sincerely,

Herrick, Ltd. CPAs

If the foregoing is in accordance with your understanding, please sign below and return this letter to us.

Accepted:(signature)____Date:______________

Please print name:____