
ROBYN D. YOUNG, CPA, LLC

~ OUR SERVICE IS YOUR SOLUTION ~

ENGAGEMENT, TERMS AND CONDITIONS

Engagement

We expect to begin our services upon receipt of this executed “agreement.” If this engagement letter has not yet been executed by you it effectively is executed and accepted by you upon you providing tax or other necessary documents needed for the engagement.

Conclusion, Continuing or Open Engagement

This Engagement agreement is generally intended to cover a specific year for tax returns or as the service requested is detailed. During this engagement or at the conclusion other services may become necessary or requested, such as preparation of other types of tax returns, tax planning, projections, general bookkeeping, inquiry or resolution in other tax notices, tax research, planning, or correspondence with other parties, such as for mortgage application purposes. For these additional services, oral or written acknowledgment will serve as acceptance for engagement and we will defer to an ongoing-open Engagement arrangement, which is billed at the same hourly rate discussed later. All other sections, including the CPA Firm and Client Responsibility are still applicable.

We expect to begin our services upon receipt of this executed “agreement.” or when you begin to provide any necessary documents needed for the engagement.

We will not update our advice after the conclusion of the engagement for subsequent legislative or administrative changes or future judicial interpretations. To the extent we provide written advice concerning federal tax matters, we will follow the guidance contained in Circular 230, §10.37, Requirements for Written Advice.

In the event there are no continued communications indicative of a continuing or open engagement, our services will conclude upon the earlier of:

- the filing and acceptance of your tax returns by the appropriate tax authorities and mailing or delivery of non-electronically filed tax returns (if any) for your review and filing with the appropriate tax authorities,
- mailing or delivery of your tax returns for your review and filing with the appropriate tax authorities,
- mailing or delivery of a report, letter or other communications indicating the completion of the engagement, for your review, or,
- written notification by either party that the engagement is terminated, or
- one year from the execution date of this agreement.

Fees & Billings

Fees are reflected in the complexity of the work to be performed, our professional time, as well as out-of-pocket expenses. Fees depend upon the timely delivery, availability, quality, and completeness

of the information you provide to us. You agree to pay all fees and expenses incurred whether or not we prepare the completed tax returns.

Our professional fees for services will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rate of \$200 per hour, billed in ¼ hour increments. Please take note that completed tax returns have a minimum of 3 hours, or \$600 per return, which includes the state(s).

Invoices are presented at the end of an engagement; however, retainers or progress billings may be requested in the event deemed necessary. Payment is due upon request and unpaid invoices are subject to late charges. We reserve the right to suspend or terminate our work for non-payment of fees.

Scope of Engagement

Our engagement does not include any procedures designed to detect errors, fraud, or theft. Therefore, our engagement cannot be relied upon to disclose such matters and is limited to the professional services outlined.

Tax Returns: We will not prepare any tax returns except those identified, without your written request, and our written consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information. We will prepare tax returns solely for filing with the Internal Revenue Service (“IRS”) and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

You agree to indemnify and hold us harmless with respect to any and all claims arising from the use of the tax returns for any purpose (i.e. mortgage or credit applications) other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

Tax Return Related Bookkeeping or Accounting: We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the tax returns. These services will be performed solely in accordance with the AICPA Code of Professional Conduct and will not constitute an engagement or issuance of Financial Statements by a CPA. Additional charges will apply for such services if deemed necessary.

Other Bookkeeping or Accounting: These services will be performed solely in accordance with the AICPA Code of Professional Conduct and will not constitute an engagement or issuance of Financial Statements by a CPA. Additional charges will apply for such services if deemed necessary. Any transaction classifications, categorizations, or suggested journal entries, in our Engagement is explicitly not in the capacity of an independent contractor, employee, management or as any agent of the company, business or manner. Further, any tax related accounting services are specifically not intended to provide financial statements considered issued by a Certified Public Accountant or Firm, nor should they be used as such.

Tax Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

Substantial Understatement Penalties

The IRS and many states impose penalties for substantial understatement of tax. To avoid the substantial understatement penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. To fulfill the adequate disclosure requirement, you may be required to attach to your tax return a completed IRS Form 8275, Disclosure Statement, or 8275-R, Regulation Disclosure Statement, which discloses all relevant facts. A disclosed tax position that meets the reasonable basis standard must have some authority supporting the position and be more than simply arguable.

You agree to advise us if you wish to disclose a tax treatment on your return. If you request our assistance in identifying or performing further research to ascertain if there is “substantial authority” for the proposed position to be taken on the tax item(s) in your returns, we will confirm this representation in a separate engagement letter. It is your responsibility to contact us if additional assistance is required.

If we conclude as a result of our research that you are required to disclose a transaction on your tax return, you consent to attach a completed Form 8275 or 8275-R to your tax return for filing after we discuss the situation with you. You also agree to hold our firm harmless from any and all actual and consequential damages (including but not limited to tax, penalties, interest, and professional fees) you incur as a result of including such disclosures with your filed tax return regardless of the nature of the claim, including the negligence of any party.

Unless an undisclosed tax position meets the “realistic possibility” standard, as applicable, we will be unable to prepare the return and will withdraw from the engagement.

Client Responsibilities

You are ultimately responsible to timely provide the necessary, accurate and completeness of information for the scope of the engagement.

We will rely, without audit or further verification, upon information you provide to us and from 3rd parties including, but not limited to, K1’s, 1099’s, 1098’s, and receipts and similar items, which we require to see original documentation. You agree to hold our firm harmless from any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from a disallowance of a tax deductions due to inadequate documentation.

***Gift Tax Returns**

The IRS considers a gift to be any transfer to an individual, either directly or indirectly, where full consideration (measured in money or money's worth) is not received in return. Under federal tax law, certain gifts are taxable and subject to an annual gift tax exclusion amount. You are responsible for informing us if gift tax returns are required to be filed.

***Gifts received from foreign persons**

If you received a gift or bequest from a foreign person or trust, you may be required to file a separate IRS Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*. If you ask us to prepare this return, we will confirm this in a separate engagement letter.

***Personal expenses**

You are responsible for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, gifts, and related expenses are supported by necessary records required by the IRS and other tax authorities. At your written request, we are available to provide you with written answers to your questions on the types of supporting records required.

***State and local filing obligations**

You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, property or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional filing obligations, we will notify you of this responsibility in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this representation in a separate engagement letter.

***U.S. filing obligations related to foreign financial assets**

As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations.

These assets include any ownership interests you directly or indirectly hold in businesses located in a foreign country, and any assets or financial accounts located in a foreign country over which you have signature authority. Based upon the information you provide; this information will be used to calculate any applicable foreign tax credits. We will also use this data to inform you of any additional filing requirements, which may include *Form 8938, Statement of Specified Foreign Assets*, and *FinCEN Form 114, Report of Foreign Bank and Financial Accounts* ("FBAR"). Failure to file required forms can result in the imposition of both civil and criminal penalties, which may be significant. The FBAR is not a tax return and its preparation is not within the scope of this engagement. If you ask us to prepare the FBAR, we will confirm this representation in a separate engagement letter.

***Foreign filing obligations**

You are responsible for complying with the tax filing requirements of any other country. You

acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

***Other income, losses, and expenses**

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

***Business employment records**

You are responsible for obtaining Form I-9, Employment Eligibility Verification, from each new employee at the time of employment. In addition, Federal Form W-4, Employee's Withholding Allowance Certificate, and the applicable state equivalent should be retained for all employees. Failure to obtain these forms may subject an employer to penalties. Additional state requirements related to employment records may exist. At your written request, we are available to provide written answers to your questions on required documentation.

***Business worker classification and 1099 filing requirements**

You acknowledge and confirm that you, in consultation with other professional advisors, as needed, are responsible for determining the correctness of any worker classification. Payroll tax withholding and related employer payroll tax implications result from this determination. We recommend obtaining a signed contract and signed Form W-9, Request for Taxpayer Identification Number and Certification, from all independent contractors. You should also issue a Form 1099-MISC, Miscellaneous Income, to all unincorporated independent contractors to whom you pay \$600 or more for services. At your written request, we are available to provide written answers to your questions on required documentation.

***Ultimate responsibility**

You have final responsibility for your tax returns. We will provide you with a copy of your electronic tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities, as applicable. You agree to review and examine them carefully for accuracy and completeness.

You will be required to verify and sign a completed *e-file Signature Authorization Form*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

In the event that you do not wish to have your tax returns filed electronically, please contact our firm. Additional procedures will apply. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Arguable Positions

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is substantial support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the Internal Revenue Code ("IRC"), tax regulations, Revenue Rulings, Revenue Procedures, Private Letter Rulings and court cases. If the IRS, state or local tax authorities later contest the position taken, additional tax, penalties, and interest may

be assessed. We assume no liability, and you hereby release us from any liability including but not limited to, additional tax, penalties, interest, and related professional fees.

Listed Transactions and Other Reportable Transactions

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS whose primary purpose is tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest. You agree to advise us of any reportable transactions identified under tax laws and regulations. You agree that it is solely your decision to disclose any reportable transactions in the returns we prepare for you.

You acknowledge your responsibility to inform us of any listed transactions or other reportable transactions as designated by the IRS. You agree to hold our firm harmless with respect to any liability including but not limited to, additional tax, penalties, interest and professional fees resulting from your failure to timely notify us, in writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.

Tax Shelters

Section 506 of the Tax Extenders and Alternative Minimum Tax Relief Act of 2008 requires our firm, as tax return preparers, to conform to a higher standard than the taxpayer when an undisclosed tax position is related to a tax shelter as defined in IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, or a reportable transaction to which IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, applies. This higher standard requires the preparer to have a reasonable belief that the undisclosed tax position would more likely than not be sustained on its merits if challenged by the IRS, and that there be a reasonable basis for the tax treatment. We may have to spend additional time preparing your return due to the research and analysis necessary to meet the standard. Accordingly, by executing this agreement, you acknowledge that you are aware of this difference in standards, and consent to our preparation of your federal tax return in accordance with the standards applicable to our firm as tax preparers.

Brokerage or Investment Advisory Statements

If you provide our firm with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend that you receive and carefully review all statements upon receipt, and direct any questions regarding account activity to your banker, broker or investment advisor.

Reliance on Others

If you wish to take a tax position based upon the advice of another advisor, you agree to obtain a written statement from the advisor confirming that the position should meet the “realistic possibility,” “substantial authority,” or “more likely than not” standard, as applicable. In preparing your federal tax return, we are subject to a diligence as to accuracy regarding reliance on others standard, as defined in revisions to Circular 230, §10.22(b). To the extent a position is based upon the advice of another tax advisor, prior to preparing or signing the tax return, the AICPA SSTS No. 1 also requires our firm to have a good faith belief that the position has, at a minimum, a realistic possibility of being sustained administratively or judicially on its merits, if challenged. Additional charges will apply to such research.

Informational, Income and Tax Return Due Dates & Extension of Time to File

You are responsible for timely providing us all the necessary information to prepare your return in sufficient time before the due date, including extensions. We request a minimum of 15 days from receiving *all* relevant documents to completion of the return.

It may become necessary to apply for an extension of the filing deadline if there are unresolved issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. 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 to file a legal action. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with governmental or other deadlines.

Conflicts of Interest

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Divorce or Dissolution

If you inform us of your pending divorce or business affiliation dissolution, we advise all parties to seek independent tax advice. You may have conflicting interests, and this agreement also serves as a conflict of interest waiver. We may not be able to advise either of you until your divorce is finalized. For example, your income tax return filing status is an item about which we will need instruction. Electing a filing status of married filing jointly establishes joint liability for taxes owed and requires that certain tax-related decisions be made prior to the preparation of income tax returns. Consequently, we will require a letter of instruction from both of your divorce attorneys identifying items needed to prepare your tax return and your agreement to same before the tax returns can be prepared. In the event that you elect to file separate tax returns, you will both be required to sign new engagement letters prior to the preparation of your returns.

CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services (“SSTSs”) issued by the American Institute of Certified Public Accountants

(“AICPA”) and U.S. Treasury Department Circular 230 (“Circular 230”). It is our duty to perform services with the same standard of care that a reasonable income tax preparer would exercise in this type of engagement. It is your responsibility to safeguard your assets and maintain accurate records pertaining to transactions. We will not hold your property in trust for you, or otherwise accept fiduciary duties in the performance of the engagement.

We will prepare the returns using the appropriate Forms (1120S, 1120, 1065, 1041) for business and trust returns as directed by you. Filing status for Individual tax returns will be based upon prior year filing status (single, married filing jointly, married filing separately, head of household or qualifying widow[er] with dependent child). If your filing status has changed, you wish to change your filing status, or you have questions about your filing status, please contact us immediately.

***Confidentiality**

If consulting or tax returns prepared in connection with this engagement are joint or filed using the married filing jointly filing status, both spouses are deemed to be clients of the firm under the terms of this agreement. Both individuals acknowledge that there is no expectation of privacy from the other concerning our services in connection with this agreement. We are at liberty to share with either of you, without prior consent of the other, documents and other information concerning the preparation of your tax returns.

For Trust returns our Engagement is with the Trustee or Executor and not any of the beneficiary(ies). Confidentiality is with the Trustee or Executor.

For other Business returns, all partners, shareholders or members you acknowledge that there is no expectation of privacy from the others concerning our services in connection with this agreement. We are at liberty to share with the other partners, shareholders or members, without prior consent of any others, documents and other information concerning the preparation of the tax returns.

***Prior year review**

Our review of the prior year’s tax return will necessarily be limited and may not find all errors. We will, however, bring to your attention any errors that we find. If you ask us to prepare amended tax returns and address any other matters arising as a result of any error, we will confirm this representation in a separate engagement letter.

***Estimated tax payments**

You may be required to make quarterly estimated tax payments. We will calculate these payments for the next tax year based upon the information you provide to prepare this year tax returns (the “safe harbor” basis) and have no obligation to update recommended payments after the engagement is completed. Updating estimated tax payments is considered a separate Engagement. If you ask us to provide such services, we will defer to an ongoing-open Engagement arrangement, which is billed at the hourly rate.

***Tax planning services**

Our engagement is not intended to include tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the

responsibility for implementation remains with you, the taxpayer. If you ask us to provide such services, we will defer to an ongoing-open Engagement arrangement, which is billed at the hourly rate.

***Government inquiries**

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 our assistance in responding to such an inquiry. If you ask us to provide such services, we will defer to an ongoing-open Engagement arrangement, which is billed at the hourly rate.

***Third-party requests**

Without permission by you we will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns, or provide them with copies of tax returns.

Federally Authorized Practitioner – Client Privilege

Internal Revenue Code §7525, *Confidentiality Privileges Related to Taxpayer Communication*, provides a limited confidentiality privilege applying to tax advice embodied in taxpayer communications with federally authorized tax practitioners in certain limited situations.

This privilege is limited in several important respects. For example, the privilege may not apply to your records, state tax issues, state tax proceedings, private civil litigation proceedings, or criminal proceedings.

While we will cooperate with you with respect to the privilege, asserting the privilege is your responsibility. Inadvertent disclosure of otherwise privileged information may result in a waiver of the privilege. Please contact us immediately if you have any questions or need further information about this federally authorized practitioner-client privilege.

Third-Party Service Providers or Subcontractors

In the interest of enhancing our availability to meet your professional service needs while maintaining service quality and timeliness, we may use a third-party service provider to assist us. This may include provision of your confidential information to the third-party service provider. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures.

By accepting the terms and conditions of our engagement, you are providing your consent and authorization to disclose your confidential information to a third-party service provider, if such disclosure is necessary to deliver professional services or provide support services to our firm.

Independent Contractor

When providing services to your company, we will be functioning as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of

joint ventures, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this agreement are solely obligations of Robyn D. Young, CPA, LLC, and no partner, principal, employee or agent of Robyn D. Young, CPA, LLC shall be subjected to any personal liability whatsoever to you or any person or entity.

Businesses' Management Responsibilities

While Robyn D. Young, CPA, LLC can provide assistance and recommendations, you are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge and experience to oversee any services that Robyn D. Young, CPA, LLC provides. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are ultimately responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate engagement letter.

Electronic Data Communication and Storage and Client Portals

In the interest of facilitating our services to you, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

If you decide to transmit your confidential information to us in a manner other than the provided secure client portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Records Management

***Record Retention and Ownership**

We will return all of your original records and documents provided to us by the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your work product. Our copies of your records and documents are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

Though we maintain electronic data you should expect that our firm destroys workpaper files after a period of 7 years. Catastrophic events or physical deterioration or other corruption may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period.

***Working Paper Access Requests by Regulators and Others**

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practical. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

*Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Newsletters and Similar Communications

We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. We may not send all such communications to you. These communications do not, by themselves, constitute a client relationship with you, nor do they constitute advice or an undertaking on our part to monitor issues for you.

Disclaimer of Legal and Investment Advice

Our services under this agreement do not constitute legal or investment advice unless specifically engaged to provide investment advice in the *Engagement Objective and Scope* section of this agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.

Referrals

In the course of providing services to you, you may request referrals to attorneys, brokers, investment advisors or other professionals. We may identify a professional or professionals for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional and determining if the professional can meet your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional to whom we refer you or that you separately retain. Further, we are not responsible for any services we perform that fail to meet the intended outcomes as a result of relying on work completed by other professionals you may retain.

Mediation

If a dispute arises out of or relates to the agreement including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association (“AAA”)

under the *AAA Professional Accounting and Related Services Dispute Resolution Rules* before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in Arizona.

The mediation will be treated as a settlement discussion and, therefore, all conversations during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation shall be borne by the hiring party.

Limitation of Liability and Indemnification

Robyn D. Young, CPA, LLC's liability for all claims, damages, and costs arising from this engagement is limited to 1 (one) times the total amount of fees paid by you to Robyn D. Young, CPA, LLC for services rendered under this agreement.

Notwithstanding anything to the contrary in this agreement, Robyn D. Young, CPA, LLC shall not be liable for any lost profits, indirect, special, incidental, punitive or consequential damages of any nature.

You agree to hold us harmless from any and all claims which arise from knowing misrepresentations to us, or the intentional withholding or concealment of information from us by you. You agree to indemnify, defend, and hold harmless Robyn D. Young, CPA, LLC and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any and all claims made by third parties arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, excepting claims arising from the gross negligence or intentional acts of the Robyn D. Young, CPA, LLC.

Designation of Venue and Jurisdiction

In the event of a dispute, the courts of the state of Arizona shall have jurisdiction, and all disputes will be submitted to the appropriate Arizona court, which is the proper and most convenient venue for resolution. We also agree that the law of the state of Arizona shall govern all such disputes.

Statute of Limitations

You agree that any claim arising out of this agreement shall be commenced within one (1) year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Robyn D. Young, CPA, LLC.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document

utilizing touchscreen capabilities, or a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Unless otherwise required, an electronic signature does not need to be validated with KBA, Knowledge-based authentication.

Termination and Withdrawal

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, non-payment of fees, your failure to comply with the terms of this agreement, or as we determine professional standards require. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

If this agreement is terminated before services are completed, you agree to compensate us for the services performed and expenses incurred through the effective date of termination.

Severability

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 agreement.

* * * * *

End of “ENGAGEMENT, TERMS AND CONDITIONS”

* * * * *

Thank you for choosing us and we look forward to providing you excellent service!

Sincerely,

ROBYN D. YOUNG, CPA, LLC

Please write or type your name to sign and accept.

_____ [Name/Responsible Person]

_____ [Date]

_____ [Email Address]

_____ [Phone Number]