



SCHEIDEL, SULLIVAN & LANNI CPA LLC
Business and Financial Advisors

January 8, 2016

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the tax services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

Upon receipt of this signed letter, we will prepare your 2015 federal, resident state and any nonresident income tax returns that you make us aware of from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. They are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

If we do not receive your signed letter, however, you furnish us with the information necessary to begin preparation of your return, you will be considered to engage our firm and agree to abide by the terms of this engagement letter. However, we will not file any return without receiving this signed letter.

As a result, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns harmless with respect to any and all claims arising from the use of the tax returns for any purpose 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.

You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

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 immediately.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We may furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist us in keeping pertinent information from being overlooked.

If you provide our firm with copies of brokerage (or investment advisory) statements, we will use the information from these statements solely in connection with the preparation of your income tax returns. 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 investment activity, provide investment advice, or supervise the action of the entity or individuals performing investment activities on your behalf. We recommend you review all brokerage (or investment advisory) statements promptly and carefully, and direct any questions regarding activities on your account to your broker (or investment advisor).***

You may also be responsible for reporting certain foreign taxes, as well as reporting of any foreign income or assets to United States regulatory agencies. Substantial penalties may be assessed for failure of such reporting. Consultation on these matters is outside the scope of this engagement.

You are responsible for the timely filing of your return and any penalties and interest for late filing, regardless of whether your return is filed electronically or on paper. Therefore, carefully review the copy of your income tax return when you receive it. After you have reviewed the return, you must provide us with a signed Form 8879, IRS e-file Signature Authorization indicating that you have reviewed the return and that, to the best of your knowledge, you feel it is correct. We cannot transmit the return to the taxing authorities until you have signed and we have received the authorization. Therefore, if you have not provided our firm with your signed authorization by April 15, 2016, we will request an extension for your return, even though it might already have been completed. We may also have to request an extension if we do not receive the information required to prepare your return from you in a timely manner.

In the event we request an extension for filing of your return, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

Unless you tell us otherwise, we will check the box on your tax return that authorizes your consent for the IRS to discuss your tax return with us. This authorization does not allow us to represent you before the IRS; it is for responding to IRS concerning any potential missing information, mathematical errors, return preparation questions, and /or obtaining return processing information from the IRS.

We now are required to electronically file all federal and state individual income tax returns. Please note that although electronic filing will require our firm (rather than you) to transmit your return to the taxing authorities, we will provide you with a copy of the income tax return on a CD disk for your review.

By your signature, you authorize us to transmit, update, and store information electronically and to transmit your information over the internet.

You should retain all the documents, receipts, canceled checks and other data that form the basis of income and deductions for at least seven years. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

Our engagement will be complete upon either 1) if your return is electronically filed, the filing and acceptance of your 2015 tax returns by the appropriate tax authorities or one year from the execution of this letter. As mentioned above you will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization before your returns can be filed electronically. 2) If your return is filed by mail, our services will be concluded upon the earlier of delivery to you of your 2015 tax returns for your review and filing with the appropriate taxing authorities or one year from the execution date of this letter.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services are not contingent on the results of these services but rather will be based upon the amount of time required and the difficulty of the matters addressed plus out-of-pocket expenses. **All invoices are due and payable upon receipt of our invoice.** We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for our cost for collection, including attorneys' fees.

Our liability relating to the performance of the services rendered under this letter is limited solely to direct damage sustained by you. In no event shall we be liable for the consequential, special, incidental, or punitive loss, damage or expense caused to you or to any third party (including without limitation, lost profits, opportunity costs, etc.). Notwithstanding the foregoing, our maximum liability relating to services rendered under this letter (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the fees received by us for this engagement. The provisions set forth in this paragraph shall survive the completion of the engagement.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Sincerely,

Scheidel, Sullivan & Lanni CPA LLC

ACCEPTED AND AGREED:

Taxpayer:_____ Spouse:_____

Print Name:_____ Print Name:_____

Date:_____ Date:_____

During 2015 we represent that I/we:

____ Owned foreign assets or had foreign bank accounts. *(May require additional filings)*

____ Did not own foreign assets or have foreign bank accounts.