

Dear Client:

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 prepare your _____ federal income tax return, and income tax returns for the states and cities required by the information you provide, (collectively, the "returns") with supporting schedules, and perform related research as considered necessary based on the information you provide. This engagement pertains only to the above tax year, and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Our engagement will be complete upon the delivery of the completed returns to you and the submission of the electronic returns to the appropriate agencies.

If, during our work, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. Because of the limited scope of tax preparation services, our engagement as tax preparers cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. Similarly, our tax return preparation services are not designed to provide assurance on internal controls or to identify reportable conditions, that is, significant deficiencies or material weaknesses in the design or operation of internal control. Accordingly, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal controls as part of our tax services, and our tax services cannot be relied upon to disclose the same. However, during the procedures, if we become aware of such reportable conditions, we will communicate them to you.

We will require access to your financial records in order for us to complete this engagement and to do so efficiently, specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline, specifically, on or before April 1, 2017. Any failure to provide information on a timely basis, will impede our services, and may require us to pursue an extension of the due date of your returns, suspend our services or withdraw from the engagement.

The law provides various penalties and interest that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or circumstances of these penalties, please contact me. We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline for you each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us. If we do not believe there is a reasonable basis for the position, the position will not be taken by our firm. In the event we and/or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

Our fees for this engagement are not contingent on the results of our services. Rather, our fees for this engagement will be based on time spent and difficulty of the return. Our fees and costs are payable upon completion of the tax return. 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 costs of collection, including attorneys' fees.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If, after full consideration and consultation with counsel if so desired, you agree that the foregoing terms shall govern this engagement, please sign this letter in the space provided and return the original signed letter to me, keeping a fully-executed copy for your records.

Thank you for your attention to this matter, and please contact me with any questions that you may have.

Very truly yours,

Cox Accounting & Tax Service, LLC

ACCEPTED AND AGREED:

Printed Name _____

Signature **X** _____ Date _____