

Dear Propective Clients:

Heinz & Associates is honored to present its capabilities and qualifications to the your company and you. We are excited about the prospect of beginning a new association with your organization, management and board of directors and with you.

Ultimately, your selection of an outside firm will come down to three key considerations: capability, chemistry, and cost. We trust that this proposal demonstrates our capabilities and how those capabilities address the specific needs of the your company and you. We also are confident that our professional fees are competitive and, through our value-added client service, you will consider our fee structure to be in line with your budgetary constraints.

The key to any successful client-service relationship is chemistry - that rapport and respect which develops between the professionals in our organizations. Based upon our collective experience and the experience of our associates, we have developed trusted professional relationships with organizations similar to yours.

Our audit team consists of "seasoned" professionals with many years of combined accounting and tax experience. Your company and you will be working directly with these professionals rather than with entry level staff accountants of other firms. Our approach to any engagement is to send out our best to work directly with the clients. We do not use our clients as a training ground for our staff. Because we do not have the "layers" of professional staff that all large and most medium size accounting firms have, we can provide you with greater value for every dollar invested in the audit and tax compliance.

We look forward to meeting your management in the near future and working with you in the months and years ahead as the your company grows to its fullest potential.

Yours very truly,

HEINZ & ASSOCIATES

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## **HEINZ & ASSOCIATES**

In 1991, Richard J. Heinz established Heinz & Associates to address the unique needs of emerging middle market companies and their executive with the quality and exacting standards they should expect.

Our practice group includes professionals who have been specially trained to understand, anticipate and react to the unique requirements and needs of start-up, growing and mature middle market companies and their executives

A very important component of our philosophy is that we are here when you need us: our response time - and the level of involvement of each professional - recognize that you expect highly personalized and reliable client service. At Heinz & Associates, quality service is not just rhetoric. We deliver, and we invite you to talk to our existing clients for their views of how we deliver.

Our involvement with emerging and middle market business goes well beyond the usual expectations of audit and tax consulting. We enter into every engagement with the assumption that our clients want more than an audit or accounting services, more than tax compliance. As business advisors, our work often consists of helping clients develop and execute business plans and the identification of the entity's critical success factors. We assist with the implementation of new accounting pronouncements, aid in analyses and decisions about how and when to expand into new programs and assist with tax planning and investment decisions from the perspective of the entity and its owners.

At Heinz & Associates, ***we work with our clients, not for our clients.*** From the planning stage, through final completion, we strongly encourage management to participate in the project. We work within the framework of the existing process providing enhancements that will jump start or put a project back on course. Decisions are mutual decisions and at completion, you will be confident in your ability to provide future revisions as dictated by your increasingly competitive environment.

**We pay attention to details.** We listen closely to your concerns and before any extensive effort is expanded we obtain a thorough understanding of the present situation. Through this process we identify those areas working well and where improvement is needed. We bring fresh ideas and innovative approaches for solving problems. And most importantly, we continually update you on the project's progress to ensure we are meeting your needs.

At Heinz & Associates, we want to give you the assistance and resources you need to succeed. Our goal is to help you maximize your efforts and increase your productivity.

## **COMMUNICATIONS: HOW WE WILL WORK WITH YOU**

Heinz & Associates has long been committed to the philosophy of having a team relationship - a partnership - with our clients.

As your independent accountants, tax consultants, and business advisors, we pledge to maintain a continuing dialogue to ensure that the audit or accounting services, tax compliance and tax questions are resolved in a timely manner; that business advice is offered when needed; and that our business-oriented financial review is adapted to your current operating developments.

While not a substitute for close and ongoing personal contact with key management, our team will also provide you with timely publications and seminar opportunities on issues and developments germane to your organization. You will have access to the best research, strategic thinking and information that is available to our clients.

## **BUSINESS APPROACH TO THE AUDIT/REVIEW/OR COMPILATION SERVICES**

At Heinz & Associates our accounting services does not begin with an examination of individual transactions or documents - it begins at the top, where your strategic thinking and planning begins. The primary purpose of our audit is twofold:

To provide you with sound business advice on how to maximize your income and to strengthen internal controls.

To provide you with an independent opinion on your financial statements.

Our approach to accounting services is to examine not just your accounting records, but your entire organization. Using this approach, our examination is not directed exclusively to a report on the financial statements, but also to the overall business and financial needs of the organization, as well as evaluation of the adequacy of accounting performance and internal controls. We will develop and offer meaningful recommendations with regard to your operations, your organization and structure.

Our aim is to function as your general business advisors. As we become more familiar with your management team, we will be ready to serve as both an originator of ideas as well as an independent sounding board when the organization is evaluating various business alternatives. The goal of Heinz & Associates is to provide comprehensive professional services to your company that extends beyond the accounting services.

## **TAX SERVICES**

The tax professionals on our engagement team for your company have the breadth of capability and depth of experience to provide your organization with a full range of tax service and advice. Virtually

all business decisions you make affect your tax reporting requirements. We have the resources to help you adapt and harmonize strategies to assure compliance.

We will assist you with tax planning, research, and tax compliance that is specific to your organization. As indicated in our references, we have experience in providing quality tax services to not-for-profit organizations. . We will be creative and aggressive in advising you of proposed changes to the tax laws and their effects on you.

### **PROFESSIONAL FEES**

Our philosophy is to provide professional services of the highest quality at a reasonable fee. Your company and you are entitled to and should expect us to perform our engagements in an efficient and cost effective manner. We are mindful of the cost of our services in developing our approach to engagements, and we believe that satisfactory arrangements with respect to fees are in your best interest, as well as ours.

We strongly believe that questions concerning accounting and reporting rules are an integral part of our ongoing service to you. We want you to contact us regularly regarding matters of concern to you without the fear of incurring additional costs every time you call. Unless such requests require significant time, we will not bill you for such consultation.

Currently, our fees for various services range from \$35 per hour to \$250 per hour depending on the complexity of the project.

### **REFERENCES**

We have earned our reputation for professional excellence, innovative client services, and professional leadership through a continuing record of solid achievement. We would be happy to provide names of key personnel of our clients should you wish to directly discuss our qualifications.

### **SUMMARY**

In the final analysis, the most important criterion in the selection of your independent accountants, tax consultants, and business advisors is the quality of services. Our engagement team stands ready to demonstrate the real benefits you will realize from our dedication to client service and our commitment to build a long-term partnership with the your company and you.

We would consider it a distinct privilege to serve you. We very much want your business and are confident in our ability to provide you with a high level of quality service at a reasonable cost.