

**ACCOUNTING FRONTIER LLC (“Firm”)
Engagement Terms and Conditions**

USE OF PRONOUNS: The use of the pronouns “you” and “your” throughout these terms and conditions includes, as the case may be, the individual, company, officer, employee, partnership, trustee, fiduciary or organization for which this engagement is being performed.

DIVISIONS OF RESPONSIBILITIES: In connection with this engagement, we assume no fiduciary responsibilities with respect to your income tax return(s). We will exercise professional care to include all pertinent information in your tax return(s), but you are ultimately responsible for the information included in your tax return(s). By signing the return(s) you are verifying that they are true, correct and complete. You should carefully review each tax return before signing it and bring any questionable items or omissions to our attention.

NO REVIEW OF FACTS: We will not investigate or verify any facts underlying the transactions reported on your tax return(s). If the actual facts differ from the facts represented to, or understood by, us or if there are other facts of which we are not aware, the reporting of the transactions could be materially different than that reported on the return(s) prepared by us.

REPORTABLE TRANSACTIONS: The law provides substantial penalties for failure to disclose “reportable transactions” and “tax shelters.” Generally, reportable transactions include transactions identified by the IRS as primarily tax motivated. Tax shelters are defined as a partnership or other entity, any investment plan or arrangement, or any other plan or arrangement which has a significant purpose to avoid or evade federal income tax. The rules are complex, and whether or not a transaction is “reportable” or a “tax shelter” may be open to interpretation. In any event, you agree to advise us of any transaction you engage in that is a “listed transaction” as identified in published IRS guidance, a transaction whose primary purpose is tax avoidance, or is a tax shelter as defined above. Because the law imposes penalties on preparers as well as taxpayers for failure to disclose reportable transactions and tax shelters, you agree to disclose any such transaction in the return(s).

TAX RETURN PREPARER STANDARDS:-
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. Pursuant to the standards prescribed in IRS Circular 230 and IRC 6694, we are

forbidden from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the return or we have a reasonable basis for the tax position taken on the return and we disclose this tax position on a separate attachment to the tax return. Substantial authority may be viewed as requiring at least a 40% probability that the tax position taken will be sustained on its merits.

RECORD RETENTION: Based on our present policies, we will maintain your tax return file(s) and related documentation, either in hard copy or electronic format, for a period of 7 years, after which they will be destroyed. We may modify our record retention policies from time to time in accordance with our professional obligations. Therefore, it is important for you to keep copies of tax return(s) and related supporting data in your own files.

STORING INFORMATION: We are not hosts for any client information. You are expected to retain all financial and non-financial information that you upload to a portal, and are responsible for downloading and retaining, in a timely manner, anything we upload. Portals are meant only as a method of transferring and sharing data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or backup services for any of your data or records. Giving us access to your financial and non-financial information does not make us hosts of that information.

E-MAIL COMMUNICATION: You agree that (a) the Firm, you, and others, if any, participating in this engagement may correspond or convey documentation via Internet e-mail unless you expressly request otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, and (c) Firm shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond Firm’s reasonable control.

INVOICES: Invoices shall be due upon receipt. Balances of invoices not paid within 30 days of the receipt of invoice are past due and a late charge of 1.5% will be applied to the entire past due amount. When there is significant change in the scope of this engagement, we will discuss the circumstances with you and estimate the

amount of additional fees. In these circumstances, we may also require a revised engagement agreement or addendum to your existing engagement agreement.

DAMAGES LIMITATION; PERIOD FOR BRINGING LAWSUITS; INDEMNIFICATION:

In order to help avoid a prolonged lawsuit in the event of a disagreement arising out of our performance of services under this engagement, and to help determine the value of the damages, if proven, you agree that our maximum liability to you for any wrongful action committed by us in the performance of any services contracted for under the terms of this engagement, is limited to 2 times the amount of our fees for this engagement. This limitation applies as well to any consulting services contracted for under this engagement. This limitation shall not, however, apply to the extent that damages arose out of our gross negligence or willful misconduct. Further, because of the difficulties inherent in recalling communications and preserving all relevant information, you further agree that, notwithstanding the applicable period of limitations for bringing a lawsuit based upon services performed under this engagement, any such lawsuit, except actions brought by us to enforce payment of our invoices, must be brought within 12 months from the date of the completion of the services giving rise to such claim, unless you, within this same 12 month period provide us with a written notice of the specific defect in our services that forms the basis of the claim. In the event that we become obligated to pay any penalties, assessments, judgments or similar awards related to, arising out of or resulting from inaccurate or incomplete information that you provided us in the course of the engagement, you agree to pay, indemnify, defend, and hold us harmless against all such obligations and costs.

MEDIATION: If any dispute arises (except regarding nonpayment of fees) among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

LITIGATION AND OTHER THIRD PARTY

PROCEEDINGS: If you become involved in litigation, regulatory proceedings or other disputed matters that the Firm is not a party to, you recognize that we may be requested or subpoenaed to perform additional services including, but not limited to, gathering documents, appearing in court, providing testimony or other information or performing additional

tax research. These types of additional services may be performed voluntarily or involuntarily such as pursuant to subpoena or otherwise. Any such services that we perform, whether voluntary or involuntary, are not included in our basic fees for the preparation of the federal and/or state income tax return(s) and will be itemized and billed separately based upon our standard rates along with any out-of-pocket costs we incur. This paragraph will survive the termination of this agreement for any reason and will be binding on successors to the parties to this agreement.

GOVERNING LAW: This agreement shall be governed by and construed in accordance with the internal laws of the jurisdiction of the State of Ohio, without reference to rules regarding choice of law.

CONSENT TO COMMUNICATE AND DISCLOSE:

By executing this engagement letter, the Client consents that the Firm may use its tax return contact information for the purpose of sending to the Client documents such as Firm newsletters, surveys, press releases, information concerning Firm seminars, nontax-related services, and any other communication sent to some or all of the Firm's clients. In addition, by executing this engagement letter, the Client consents that Firm may disclose the Client contact information to a mail house, email service provider, or Firm affiliate for the purpose of sending to the Client documents such as Firm newsletters, surveys, press releases, information concerning Firm seminars, nontax-related services, and any other communication sent to some or all of the Firm's clients. These consents shall be valid until further notice and is not conditioned on our providing services to the Client.

ORAL ADVICE: It is our policy to confirm to you, in writing, all tax advice upon which you may justifiably rely. Oral advice that is not confirmed in writing should be considered our preliminary reaction. You should not proceed in reliance on oral advice until receiving such written confirmation.

SEVERABILITY; WAIVER: The invalidity or unenforceability of any provision of this agreement shall not affect the validity or enforceability of any other provision of this agreement. Any delay or waiver by a party to declare a breach or seek any remedy available to it under this agreement or by law will not constitute a waiver as to any past or future breaches or remedies.