



We are delighted you have selected our firm to prepare your 2018 income tax returns. This letter sets forth the terms of our engagement, including the scope of services, cost and terms of payment for such services, and other details regarding the engagement.

Scope of Engagement

Flewelling & Mitton, PC (F&M) is pleased to confirm our understanding of the nature and limitations of the services we are to provide for you as described below:

Preparation of your individual income tax returns (federal and required states)

Issues outside of the scope of the engagement will be billed separately. Our preparation is based upon information provided by you; we will not audit or verify information you provide to us. There will be no written report or any other certified opinion as an outcome of this engagement.

Pricing

You may have already received a written determination of the price of your tax return; if you have not received and returned a signed copy the letter, please contact our office before we begin work. That price assumes that your return will be substantially like your 2017 return. If there have been substantial new tax issues, we will contact you to provide an estimate of a price adjustment.

Monthly statements

Upon delivery of draft or preliminary documents, F&M may invoice you for any balance due after any applying retainers to your account. In addition, F&M reserves the right to issue a statement for all services rendered if there is no response from you after three months. For any additional services, F&M will submit monthly statements for services we render and any expenses we incur on your behalf.

Payment

Payments are due within 30 days. Although we do not anticipate that you will fail to make timely payments, we believe it is best to have a clear understanding of these matters at the beginning of an engagement. If payment is not made within 30 days of the date billed, we will bill an interest charge of 1.5% per month (18% per annum) for any unpaid balance. If payment is not made within 60 days of date billed, we reserve the right to withdraw our consultation and discontinue providing services. As firm policy, we cannot begin new work for you until you have made arrangements to pay your outstanding balance.

Expenses. F&M does not charge for routine copies, phone calls, or faxes. We will separately bill you for postage, FedEx charges, etc. In addition, if we travel away from our office for your benefit, the firm will bill you for all travel expenses.

Your duties

It is your duty to provide timely, accurate, and complete information upon request. In addition, you have a duty to cooperate with us in the administration of this engagement; if we incur additional time attempting to obtain information from you, we will bill you for this additional time. Finally, it is your duty to promptly pay invoices in accordance with the term stated in this engagement letter.

Termination of Services

You may terminate services of F&M at any time during the course of the engagement, but if you do so, you will be obligated to pay all outstanding balances for all services rendered and for all costs incurred before you notified us of the termination. F&M also reserves the right to terminate our relationship, subject to the AICPA's Code of Professional Conduct, at any time for any reason.

E-mails

We will not send e-mails to you containing sensitive information, and we request that you also not e-mail us any sensitive information. We will create a secure client portal for us both to use to provide documents containing sensitive information.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please don't hesitate to contact us. If you agree with the terms of our engagement as described in this letter, please sign below and return a signed copy to us. We look forward to working with you.

ACCEPTED AND AGREED:

Signature

Date