

MICHAEL S. PATINELLA, P.L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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January 4, 2010

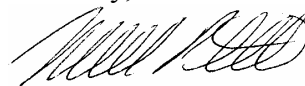
Dear Client:

This letter confirms the arrangements for our income tax services, as follows:

1. We will prepare your federal and state **trust and/or estate** tax returns from information provided by you. We will not audit or verify the data you submit, although we may ask you to clarify it, or furnish us with additional data. All requisite information for the preparation of your income tax returns will be furnished to us.
2. By your signature below, you are confirming to us that unless we are otherwise advised, your travel, entertainment, gifts and related expenses are supported by the necessary records required under Section 274 of the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice.
3. We will use our professional judgment in preparing your returns. Whenever we are aware that possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will discuss with you our knowledge and understanding of the possible positions which may be taken on your return. We will adopt whatever position you request on your return so long as it is consistent with our professional standards and ethics. If the Internal Revenue Service should later contest the position taken, then there may be an assessment of additional tax liability, plus interest and possible penalties. We assume no liability for any such additional assessments.
4. The Tax Equity and Fiscal Responsibility Act of 1982 ("TEFRA"), and the Tax Reform Act of 1986 contained a new Section 6661 calling for penalties against taxpayers for substantial understatement of tax (defined as being more than 25% of the tax). This penalty will be assessed unless the taxpayer can show that there was "substantial authority" for any position that was ultimately disallowed or that there was "adequate disclosure" in the return of any conflict between an Internal Revenue Service position and that taken by the taxpayer. Should a material tax issue arise, you agree to advise us if you wish such disclosure to be made in your returns or if you desire us to identify or perform further research with respect to this tax issue.
5. Our firm has established a system of quality control designed to provide reasonable assurance that the firm complies with professional standards, as required by the AICPA Statement on Quality Control Standards No. 7.

6. Fees for our services will be based upon the amount of time required to complete the tax returns, plus expenses. All invoices will be due and payable upon presentation to you. You agree to pay reasonable attorney fees and collection costs incurred by Michael S. Patinella, P.L.L.C. relating to collection fees for services performed under the terms of this engagement. Your returns are subject to review by taxing authorities. Any item which may be resolved against you by the examining agent is subject to certain rights of appeal. In the event of any tax examinations, we will be available upon request to represent you. Also, if requested, we will consult with you regarding the income tax aspects of proposed or completed transactions, compile income tax projections and engage in research in connection with such matters. We will render additional invoices for such services at our normal billing rates.
7. In the interest of enhancing our availability to meet your professional service needs while maintaining service quality and timeliness, we may use third party service providers to assist us in the preparation of your tax returns. These providers have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid preparer of your tax returns, our firm remains responsible for exercising reasonable care in preparing your tax return, and your tax return will be subjected to our firm's normal quality control procedures. If you have any questions or concerns about this arrangement, please contact our office.
8. In rendering professional services, we may communicate by facsimile transmission or by transmitting data over the internet, utilizing either electronic mail or computer software designed for this purpose. Such communications may include information that is confidential to you or your company. Our firm employs measures in the use of facsimile machines and computer technology designed to protect client confidentiality and maintain data security. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, we have no control over the unauthorized interception of this data once it has been transmitted outside of our firm. By signing this letter, you consent to the use of this technology to facilitate our services to you.
9. As you may be aware, Mike Patinella, CPA ("Mike") is affiliated with SagePoint Financial, Inc. However, Mike is not acting as a registered representative of SagePoint Financial, Inc. in connection with any tax preparation, accounting, or tax related consulting services provided through the accounting firm of Michael S. Patinella, PLLC.
10. We would expect to continue to perform our services under the arrangements discussed above from year to year unless we are notified. If the foregoing meets with your agreement, please sign this letter and return it to us.

Sincerely,



Michael S. Patinella, P.L.L.C.
Certified Public Accountants

I have read and understand the foregoing and agree to these terms.

Name & Title: _____ Date: _____