

Peter J. Mayolo
Certified Public Accountant
795 Morgantown Road Uniontown, PA 15401
Ph:(724) 439-3455 Fax:(724)439-3467
E-mail: pete@mayolocpa.com
Website: www.mayolocpa.com

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RE: **2008 Business** Tax Return Preparation Engagement Letter & Tax Questionnaire

Dear Client:

We are pleased to confirm and specify the terms of our engagement with [Company Name] (hereinafter "the company") and to clarify the nature and extent of the services we will provide regarding the preparation of the tax return(s).

We will prepare the company's 2008 federal tax return, and tax returns for the state and local taxing authorities in which the company has incorporated and/or is doing business (collectively, the "returns") in 2008. This engagement pertains only to the 2008 tax year, and our responsibilities do not include preparation of any other tax-return years that may be due to any taxing authority. We are responsible for preparing only the returns referenced above. The company is responsible for providing us all information necessary to identify all states and localities in which it conducts business or derives income. If the company has tax filing requirements in a given state or local municipality but does not file that return, there could be possible adverse ramifications such as an unlimited statute of limitations, penalties, etc.

Our engagement will be satisfied upon delivery of the completed returns to the company. Therefore, the company will be solely responsible for filing the returns with the appropriate taxing authorities.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. The company acknowledges that any such understated tax, and any imposed interest and penalty thereon, are its responsibility, and that we have no responsibility in that regard. If you would like information on the amount or the circumstances of these penalties and interest, please contact us. The company's returns may be selected for review by the taxing authorities or may receive a notice requesting a response to certain issues on the tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination or inquiry, we will be available upon request to represent the company or respond to such inquiry. At that time, we will provide a subsequent engagement letter to clarify the nature and extent of services we will provide regarding the tax examination or inquiry response and will render additional invoices for these services and expenses incurred.

IRS CIRCULAR 230 DISCLOSURE: Pursuant to Treasury Regulations, any tax advice contained in this communication (including any attachments) is not intended or written to be used, nor can be used or relied upon by you or any other recipient of this communication for the purpose of: (i) avoiding penalties under the Internal Revenue Code/U.S. Treasury Regulations/ or any other state or local law or regulation, or (ii) promoting, marketing or recommending to another party tax advice addressed herein.

We will prepare the returns from information the company provides us. It is the company's responsibility to provide all the information required for the preparation of complete and accurate returns. We will not audit or otherwise verify the information the company submits. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Historically, we have provided the company with assistance in preparing certain reconciliations of balance sheet and income statement accounts based on information the company has supplied to us. This assistance is as follows:

- Reconciliation of Checking Accounts
- Reconciliation of Retained Earnings
- Reconciliation of Notes Payable
- Reconciliation of Shareholder Loans
- Recognition of Depreciation and Amortization Expenses
- Reconciliation of Wages/Salary, Payroll Taxes, and Payroll Liabilities

Unless otherwise noted by the company, this same assistance will be provided during the current year engagement and is subject to the same terms and conditions set forth in this letter. Please note that we will not determine the completeness or accuracy of the information supplied by the company and the assistance we do provide is not to be construed as an oversight function, in any respect, of the company's accounting system; therefore, there should be no reliance, stated or implied, by the company on the accuracy of the assistance we are to provide. As a result of our assistance, we may propose standard, adjusting, or correcting journal entries to your financial statements. The company, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries on the returns. Furthermore, it is the company's responsibility, once these entries have been agreed to, to post the entries to its accounting system in a timely manner.

Any additional services not referenced above will be considered "out of scope" of this engagement letter. Prior to the commencement of "out of scope" services, we will discuss the nature and extent of the work and provide a subsequent engagement letter that clarifies these services.

The timeliness of the company's cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare the returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive this information from the company, as noted above, by **March 2, 2009**, it may be necessary for us to pursue extensions of the due date of the returns, and we reserve the right to suspend our services or withdraw from this engagement. Various penalties and interest are imposed when taxpayers fail to pay the full amount of taxes owed by the filing due date. Furthermore, additional penalties and interest are imposed when taxpayers fail to remit the proper amount of subsequent year tax estimates. Based on information the company has provided to us, we can assist in determining the correct amount of taxes owed for the current year and subsequent year tax estimates. The company acknowledges that any such penalties and interest that arise due to the underestimation of current year taxes owed or subsequent year tax estimates remitted is its responsibility, and that we have no responsibility in that regard. If you would like information on the amounts or the circumstances of these penalties and interest, please contact us.

We will not audit or otherwise verify the data the company submits. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, it may be necessary to ask the company for clarification of some of the information provided, and we will inform the company of any material errors, fraud, or other illegal acts that come to our attention.

The company is responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, and for retaining supporting documentation for those transactions, all of which will, among other things, help assure the preparation of proper returns. Furthermore, the company is responsible to review all of the information presented on the tax return for correctness.

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 in a written communication each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on the company's behalf the alternative which you select after having considered the information provided by us. Pursuant to 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 a tax position taken on the return and we disclose this tax position on a separate attachment to the tax return. Substantial authority is generally viewed by tax professionals as requiring at least a 40% probability that the tax position taken will be sustained on its merits. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

Our fees for this engagement are not contingent on the results of our service. Rather, our fees for this engagement will be based on a number of factors, including but not limited to, the time spent as well as the complexity of the services we will perform. In addition, the company agrees to reimburse us for any out-of-pocket costs incurred in connection with the performance of our services.

Our fees and costs will be billed monthly, and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to an interest charge of 1% per month. 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, the company agrees to reimburse us for the costs of collection including attorneys' fees.

We will not prepare a tax return or financial statement, when there is an outstanding balance from the previous tax year, unless payment arrangements have been made with us and you are current with the terms.

If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the return. The company will be obligated, through the date of termination, to compensate us for all outstanding invoices as well as our final invoice, and to reimburse us for our entire out-of-pocket costs. For these purposes, any nonpayment, inability to sign the tax return, or non-response by the company of information requested (among other things) will constitute a basis for our election to terminate our services.

We encourage all clients to go on a monthly retainer payment plan, whereby the client pays 1/12th of the estimated annual fee (usually based on the previous year's billing), then every January 1st we will prepare a final bill based on actual time and out-of-pocket expenses involved. This process spreads the cost of our services more evenly throughout the year.

We recommend you retain copies of your tax returns indefinitely. The company should retain all the documents, canceled checks, receipts, log books, invoices, etc. and other data that form the basis of income, deductions, and credits for a minimum of 7 years; asset records should be maintained until 5 years past the date of disposition. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. The company has the final responsibility for the tax returns and, therefore, they should be reviewed carefully before being signed.

It is our policy to retain engagement documentation for a period of seven years (five years for former clients), after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of original records during the engagement; those documents will be returned to the company promptly upon completion of the engagement. Furthermore, our working papers and files are not a substitute for your original records. It is agreed and understood by you, that in connection with the performance of this engagement by our firm, that the work papers prepared by us shall remain the property of Peter J. Mayolo CPA.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, the company agrees to compensate us, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we become obligated to pay any judgment or similar award, the company agrees to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that the company provided to us during the course of this engagement. The company agrees to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs.

The company agrees that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that it will engage in the mediation process in good faith once a written request to mediate has been given by either party to the engagement. Any mediation initiated as a result of this engagement shall be administered by a law firm specializing in the mediation process, not associated with either party, and selected by us, according to its mediation rules. Any ensuing litigation shall be conducted within the County of Chester, Pennsylvania, according to Pennsylvania law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment the company obtains shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by the company, for the services set forth in this engagement letter.

THE FOLLOWING QUESTIONNAIRE IS USED TO PROCESS THE PREPARATION OF YOUR RETURN. PLEASE ANSWER ALL QUESTIONS. FAILURE TO ANSWER WILL BE TREATED AS A "NO" RESPONSE AND BLANK AMOUNTS WILL BE TREATED AS ZERO AMOUNTS.

2008 BUSINESS TAX RETURN QUESTIONNAIRE

To further assist in the organization of your business's 2008 tax information, the following is a tax questionnaire relating to specific transactions that may have occurred during the year. This tax questionnaire is mandatory in order to ensure that we prepare the most accurate tax return possible; we strongly recommend that you take a few moments and complete the following questions. Failure to answer will be treated as "NO" or "Zero" in each instance. If you prefer to respond to the inquiries in the questionnaire in person, or to discuss any other questions during a tax preparation interview, please contact us to schedule an appointment at 724-439-3455.

General Business Information (All businesses):	Yes	No
Did the business address change during 2008?		
If yes, please provide the new address, phone number, cell phone number, and email address in the sections below:		
Address:		
Email:		
Cell phone:		
Work phone:		
Employment (Corporations only):	Yes	No
Did the business pay compensation to its officers/shareholders and was that compensation compensatory with the services that were provided to the business?		
Did the business pay, on behalf of the more than 2% shareholders, fringe benefits (including health insurance premiums)?		
If yes, were these fringe benefits reported on a W-2?		
Did the business provide health benefits or other fringe benefits to family or friends of the shareholders who are not employees?		
Do any family members of the shareholders work in the business and receive compensation for their services?		
Did the business use independent contractors who received \$600 or more in payments during 2008?		
If yes, the business is required to complete and issue a Form 1099-MISC for all such individuals, partnerships, or LLCs. Has the business issued (or plan to issue) such Form 1099-MISCs?		
Employment (Partnerships/LLCs only):	Yes	No
Did the business pay guaranteed payments to its members/partners and were those payments compensatory with the services that were provided to the business?		
Did the business pay, on behalf of the partners/members, fringe benefits (including health insurance premiums)?		
If yes, were these fringe benefits reported as part of the partners/members guaranteed payment?		
Did the business provide health benefits or other fringe benefits to family or friends of the partners/members who are not employees?		
Do any family members of the partners/members work in the business and receive compensation for their services?		
Did the business use independent contractors who received \$600 or more in payments during 2008?		
If yes, the business is required to complete and issue a Form 1099-MISC for all such individuals, partnerships, or LLCs. Has the business issued (or plan to issue) such Form 1099-MISCs?		

Related Party Transactions (All businesses):		Yes	No
Did the business pay rents, receive rents, buy products, sell products, perform services, or receive services from related parties such as family members or a business in which the business shareholders, partners or members have an ownership interest?			
If yes, please describe all relationships:			
Have any of the shareholders, partners, or members loaned money to the business?			
If yes, has a legal note from the lender to the business been executed?			
Also, please provide the following information:			
Amount Lent:			
Date Lent:			
Terms of Note:			
Related Party Transactions (Continued):		Yes	No
Has the business loaned money to any of the shareholders, partners, members, or family members?			
If yes, has a legal note from the business to the borrower been executed?			
Also, please provide the following information:			
Amount Lent:			
Date Lent:			
Terms of Note:			
Have any of the shareholders, partners, or members contributed additional capital to the business?			
Automobile Expenses (All businesses):		Yes	No
Does the business provide company vehicles for its employees (including shareholders and partners/members)?			
If yes, do the business employees maintain mileage logs and trip sheets for each trip? Automobile expenses need to be substantiated with mileage logs and trip sheets for each trip. Commuting miles between home and a fixed work location are not considered deductible business miles.			
Has the business included any personal use of the automobile in the employee's income?			
Bartering (All businesses):		Yes	No
Does the business barter any products or services?.			
If yes, please provide the details of the transaction and value of the product or service :			
Entertainment Expenses (All businesses):		Yes	No
Has the business incurred any entertainment costs? Business meals for employees such as holiday parties, lunches, birthdays, company outings are 100% deductible if only employees and their family attend. Business meals with clients are only 50% deductible and require that you document who you dined with and the business purpose. A receipt is not required for expenses under \$75, but documentation is still required. Entertaining clients at any event, such as a sporting event, etc., is only 50% deductible and you must document that there was a bona fide business discussion prior to or following the entertainment event.			
Does the business have documentation to support these costs as a deduction?			
How much entertainment expense incurred is deductible?		\$	

Charitable Deductions (All businesses):	Yes	No
Did the business make any charitable contributions? For charitable contributions for less than \$250, the business is required to substantiate the amount given with a receipt. For charitable contributions for \$250 or more, the business is required to substantiate the amount given with written acknowledgement from the charitable organization.		
How much in cash did the business make in charitable contributions?	\$	
Does the business have receipts?		
How much in check or credit card did the business make in charitable contributions?	\$	
Does the business have written acknowledgement for all contributions over \$250?		
Did the business make any contributions with appreciated property?		

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, the company agrees to authorize us to prepare the tax returns pursuant to the terms set forth above, please execute this letter on the line below designated for signature by an officer, and return this executed letter to this office along with all supporting documentation requested therein. The company should keep a copy of this fully executed letter for its records. If this firm does not receive from the company this letter, in fully executed form, but receives supporting documentation requested therein, then such receipt by this office shall be deemed to evidence the company's acceptance of all of the terms set forth above and we will commence with the tax return preparation process. **HOWEVER, UNDER NO CIRCUMSTANCES, SHALL WE SIGN A COMPLETED TAX RETURN OR PREPARE AN EXTENSION UNTIL WE RECEIVE FROM THE COMPANY THIS SIGNED ENGAGEMENT LETTER.** If this office receives no response to this letter, then this office will not proceed to provide any professional services, and will not prepare your income tax returns.

The terms of this business tax preparation engagement letter will continue to apply to any subsequent years you retain us to prepare your Business Tax Returns or until it is superseded by the subsequent year's business tax preparation engagement letter.

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

Sincerely,

Peter J. Mayolo CPA

ACCEPTED AND AGREED:

 Officer

 Date