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January 12, 2009

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

Dear Client:

We are pleased to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide regarding the preparation of your income tax return(s).

We will prepare your 2008 joint (or individual, if applicable) federal income tax return, and income tax returns for the state and local taxing authorities in which you deemed yourself a resident in 2008 (collectively, the "returns"). 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. If you have taxable activity in a state or local municipality other than that referenced, you are responsible for providing our firm with all the information necessary to prepare any additional applicable state and local income tax returns as well as informing us of the applicable states and local municipalities. If you have income tax filing requirements in a given state or local municipality but do not file that return, there could be possible adverse ramifications, such as an unlimited statute of limitations, penalties, etc.

Our engagement will be complete upon delivery of the completed returns to you. Therefore, you will be solely responsible to file the returns with the appropriate taxing authorities.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalty thereon, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or the circumstances of these interest and penalties, please contact us. Your returns may be selected for review by the taxing authorities or you may receive a notice requesting a response to certain issues on your 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 you or respond to such inquiry. At that time, we will provide you 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 any expenses incurred.

We will prepare the returns from information that you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. For your convenience, we have included with this engagement letter a supporting documentation checklist and a supplemental tax questionnaire. This questionnaire must be completed in its entirety.

If requested by you, we will also furnish you with a tax organizer and/or worksheets, as needed, to guide you in gathering the necessary information. While these organizers and/or worksheets are optional, your use of such forms will assist us in keeping your fee to a minimum. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Any accounting and/or bookkeeping services will be considered "out of scope" of this engagement letter. Prior to the commencement of "out of scope" services, we will discuss with you the nature and extent of the work and provide you with a subsequent engagement letter that clarifies these services.

The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive this information from you, as noted above, by **March 7, 2009**, it may be necessary to pursue extensions of the due date of your 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 you have provided to us, we can assist you in determining the correct amount of taxes owed for the current year and subsequent year tax estimates. You acknowledge that any such penalties and interest that arise due to the underestimation of current year taxes owed or subsequent year tax estimates remitted are your 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 you submit. 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 you for clarification of some of the information you provide, and we will inform you of any material errors, fraud or other illegal acts that come to our attention.

You are 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, you are responsible to review all of the information presented on your 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 your behalf, the alternative that 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 unless we have a reasonable belief that there is 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 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, you agree to reimburse us for any out-of-pocket costs incurred in connection with the performance of our services.

Tax return services will not start if you owe a balance for services from a previous year, unless payment arrangements have been made with us and you are current with those terms.

Tax preparation fees are due when your tax return is picked up or received in the mail. Your returns will not be electronically filed until your fee is paid in full or arrangements have been made with us. Our accounting and bookkeeping fees and costs, if applicable, will be billed monthly, and are payable upon receipt. All 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, you agree to reimburse us for the costs of collection, including attorneys' fees.

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 your return. You 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 all of our out-of-pocket costs. For these purposes, any nonpayment, inability to sign the

tax return, or non-response by you of information requested (among other things) will constitute a basis for our election to terminate our services.

We recommend you retain copies of your tax returns indefinitely. You should retain all the documents (canceled checks, receipts, log books, invoices, etc. and other data that form the basis of income and deductions 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. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

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 your original records during the engagement; those documents will be returned to you 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.

If the income tax returns we are to prepare in connection with this engagement are joint returns, and because you will each sign those returns, each of you is our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your returns.

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, you agree 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, you agree to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that you provided to us during the course of this engagement. You agree to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs.

You agree 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 you 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 Fayette, 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 you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, 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. FOR EXAMPLE, FAILURE TO RESPOND TO THE QUESTION AS TO THE EXISTENCE OF CHARITABLE CONTRIBUTIONS IN THE SCHEDULE A “ITEMIZED DEDUCTION INFORMATION” WILL BE TREATED AS A NO RESPONSE AND A ZERO AMOUNT OF CHARITABLE CONTRIBUTIONS. YOUR RETURN WILL BE PREPARED WITH ZERO CHARITABLE CONTRIBUTIONS.

Checklist:

Below you will find a checklist of common items that are used to prepare your individual tax return. Please indicate by a check mark next to the items that pertain to your return.

		Check Here
Items of Income:	Compensation – Wages/Salary (W-2s)	
	Interest Income (1099-INTs)	
	Dividend Income (1099-DIVs)	
	Capital Gains/Losses (1099-Bs and Realized Gains/Loss Statements)	
	Sale of Real Estate (1099-Ss, Settlement Sheets, Cost Basis)	
	Self Employment /Business Income (1099-MISCs and Associated Expenses)	
	Rental Real Estate Income (1099-MISCs and Associated Expenses)	
	Partnership, S-Corporation, Trust/Estate Income (K-1s)	
	State/Local Tax Refunds (1099-Gs)	
	IRA and Pension Income (1099-Rs)	
	Social Security Benefits (1099-SSAs)	
	Alimony and Unemployment Compensation (1099-Gs)	
	Long-term Care (1099-LTCs)	
	Cancellation of Debt Income (1099-Cs)	
	Other Income: List	
Adjustments to Income:	Self-Employed Health Insurance (1099- HAS/MSAs)	
	IRA/SEP Contributions	
	Tuition Expenses Paid (1098-Ts)	
	Tuition Plan Contributions/Withdrawals (1099-Qs)	
	Student Loan Interest Paid (1098-Es)	

Please provide any additional tax documentation, so that we may accurately include all taxable income you may have received throughout the year. If you are uncertain, provided the information and we will determine the tax impact.

Electronic Filing Options:	Yes	No
Would you like have your copy of the tax return sent to you electronically in a PDF format? If yes, please provide email address:		
If you owe tax, would you like it to be withdrawn from your bank account as an ACH Debit? If so, please attach a VOIDED CHECK to the questionnaire.		
If you have a tax refund, would you like it to be directly deposited into your bank checking account? If so, please attach a VOIDED CHECK to the questionnaire.		
Personal Information:	Yes	No
Were you married, divorced, or widowed at any time during the year?		
If you are married, do you and your spouse want to file separate returns?		
Did your address change during year?		
If yes, please provide your new address, home phone number, cell phone number, and email address in the sections below:		
Address:		
Email:		
Cell phone:		
Home phone:		
Dependents:	Yes	No
Can you or your spouse be claimed as a dependent by another taxpayer?		
Were there any changes in dependents from the prior year?		
If yes and adding a dependent, please provide the following information. If more than one addition, please include on a separate attachment.		
Name:		
Social Security No.:		
Date of Birth:		
No. of Months Living at Residence:		
If yes and losing a dependent, please identify below. If more than one deletion, please include on a separate attachment.		
Name:		
Did you pay for childcare while you worked or looked for work?		
If yes, please provide the following information:		
Provider's Name:		
Provider's Address:		
Social Security/EIN No.:		
Amounts Paid in 2008:	\$	
Do you have any children under the age of 24 and were full time students with wages, interest, or dividend income over \$900, or who have sold any stock in 2008?		
If yes, do you want us to prepare their return(s)?		
Did you adopt a child or begin adoption proceedings during 2008?		

Schedule A - Itemized Deductions Information:	Yes	No
Medical Expenses. If yes, please provide list.		
Did you make any large purchases, such as a motor vehicle or boat in 2008?		
If yes, please provide the invoice amount and sales tax paid on the transaction.		
Are you claiming a deduction for mortgage interest expense and real estate taxes paid on your personal residence or second home?		
If yes, please provide all 1098 mortgage interest statements and all real estate tax bills for 2008?		
Are you claiming a deduction for mortgage interest paid to a financial institution, for which someone else received the Form 1098?		
If yes, please provide the following information:		
Individual's Name:		
Social Security/EIN No.:		
Amounts paid in 2008:	\$	
Are you claiming a deduction for mortgage interest paid to an individual or other non-financial institution and did not receive the Form 1098?		
If yes, please provide the following information:		
Lender's Name:		
Social Security/EIN No.:		
Amounts paid in 2008:	\$	
For contributions made with cash, do you have receipts substantiating the amount given? Receipts are required regardless of the dollar amount, even for as little as a \$1 contribution.		
If yes, what is the amount of cash contributions?	\$	
For each contributions in the amount of less than \$250 and made with checks or credit cards to a charitable organization, do you have a receipt substantiating the amount given? Receipts are required regardless of the dollar amount, even for as little as a \$1 contribution.		
If yes, what is the amount of check/credit card contributions?	\$	
For each contributions in the amount of \$250 or more and made with checks or credit cards to a charitable organization, do you have written acknowledgement from the charity substantiating the amount given? Written acknowledgements are required.		
If yes, what is the amount of check/credit card contributions?	\$	
For each contribution of clothing and household goods made to a charitable organization valued at an amount for less than \$250, are these items in good condition or better?		
If yes, what is the total value of the clothing or household items given?	\$	
For each contribution of clothing and household goods made to a charitable organization valued at an amount between \$250 and \$499, are these items in good condition or better and do you have a receipt substantiating the value of these items?		
If yes, what is the total value of the clothing or household items given?	\$	
For each contribution of clothing and household goods made to a charitable organization valued at an amount of \$500 or more, are these items in good condition or better and do you have a receipt substantiating the value of these items?		

If yes, please provide the following information (if more than one contribution, please attached a separate sheet):		
Name of Charity:		
Address of Charity:		
Amount Given in 2008:	\$	
Have you made any other types of charitable contributions (such as appreciated property)?		
If yes, please provide details:		
Did you incur any casualty or theft losses during the year?		
If yes, provide the following details:		
Description of Loss:		
Property on Which Loss Occurred:		
Amount of Loss in 2008:	\$	
Amount Reimbursed by Insurance:		
Did you pay union or professional dues?		
Amount:	\$	
Did you incur uniform costs?		
Amount:	\$	
Do you have un-reimbursed business expenses such as supplies, travel, or meals and entertainment?		
Descriptions and Amounts:		
Do you have un-reimbursed business automobile expenses? Automobile expenses need to be substantiated with mileage logs and trip sheets for each trip. Commuting miles between your home and a fixed work location are not considered deductible business miles.		
If yes, please provide the following information:		
Auto Make, Model, and Year:		
Date Placed in Service:		
Mileage From January 1, 2008 to June 30, 2008:		
Total Miles Driven:		Total Business Miles Driven:
Mileage From July 1, 2008 to December 31, 2008:		
Total Miles Driven:		Total Business Miles Driven:
Do you have any gambling losses (to the extent of gambling winnings)?		
Amount:	\$	
Schedule B - Interest and Dividend Income:	Yes	No
Did you receive dividend income on shares of stock that you did not own for at least 61 days during the 121-day period beginning 61 days before the ex-dividend date?		
Did you have any tax-exempt income?		
Schedule C - Self-Employment/Business Income and Expenses:	Yes	No
Did you start, continue or dispose of a business activity during the past year? If yes, please discuss the matter with one of our tax managers.		
If yes, please provide a list of your related business revenue and expenses (including health insurance), any newly acquired business assets, and assets that were disposed of in 2008.		

Were you or your spouse eligible to be covered under an employer's health plan at another job?		
If yes, how many months were you covered?	Months:	
Did you use any part of your personal residence as a home office?		
Do you have business automobile expenses? Automobile expenses need to be substantiated with mileage logs and trip sheets for each trip. Commuting miles between your home and a fixed work location are not considered deductible business miles.		
If yes, please provide the following information:		
Auto Make, Model, and Year:		
Date Placed in Service:		
Mileage From January 1, 2008 to June 30, 2008:		
Total Miles Driven:		Total Business Miles Driven:
Mileage From July 1, 2008 to December 31, 2008:		
Total Miles Driven:		Total Business Miles Driven:
Schedule D - Capital Transactions:	Yes	No
Did you sell any type of asset (rental real estate, personal residence, vacation home(s), land, securities, bonds, privately held corporations or partnerships, collectibles, etc.) and did not receive a Form 1099-B and/or Form 1099-S?		
If yes, please attach a statement of cost basis, dates of purchase, date of sale, and sales price.		
If you sold a security or bond at a loss, did you buy back the identical security or bond sold within 30 days before or after the sale?		
Did any securities sold this year pay a stock dividend or have a stock split?		
Was the sale of any asset in conjunction with a plan to acquire a like-kind asset in a 1031 exchange?		
If you sold any asset at a loss, were you related to the buyer?		
Did you receive grants of stock options from your employer, exercise any stock options granted to you, or dispose of any stock acquired under a qualified employee stock purchase plan?		
If yes, please provide support (statements/schedules from your employer).		
Did you engage in any put or call transactions?		
Did you have any debts canceled, forgiven, or refinanced during 2008?		
Schedule D - Personal Residence Transactions:	Yes	No
Did you purchase a personal residence in 2008?		
If yes, please attach the closing statements.		
Have you refinanced a mortgage or taken out a home equity loan on your personal residence this year?		
Did you use any of the proceeds for any other purpose than improving your principle residence?		
Did you sell your personal residence in 2008? If no, go to the next section. If yes:		
Did you occupy the home as your principle residence for at least 2 years out of the 5-year period prior to the sale?		
Did you ever rent out this property?		
Did you ever use any portion of the home for business purposes?		
Have you or your spouse sold a principle residence within the last 2 years?		
At the time of the sale, the residence was owned by:	Taxpayer	Spouse
		Both

Schedule E/F - Rental or Farm Income and Expenses:		Yes	No
Did you purchase, continue or dispose of a rental or farm activity during the past year? If yes, please discuss the matter with one of our tax managers.			
If yes, please provide a list of your related rental or farm revenue and expenses, any newly acquired business assets, and assets that were disposed of in 2008.			
Schedule E - Income from S-Corporations, Partnerships or Trust/Estates:		Yes	No
Did you purchase, continue or dispose of a privately held business activity during the past year in which you have or are to receive a Schedule K-1?			
If yes, please discuss the matter with one of our tax managers.			
Are you or did you become during the past year a beneficiary of a trust or estate in which you have or are to receive a Schedule K-1?			
If yes, please discuss the matter with one of our tax managers.			
IRA/Pension Distributions:		Yes	No
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA), Roth IRA, or pension plan?			
If yes, was it to acquire a principle residence or pay for qualified higher education expense?			
If yes, were any distributions from your IRA and/or Roth IRA distributed to a charitable organization?			
Did you or your spouse make a contribution to a retirement plan, 401k, SIMPLE, SEP, or IRA that is not reported on your W-2 or K-1?			
If yes, indicate amount and type of plan and the amount contributed:			
Taxpayer's Retirement Plan and Contribution Amount:			Spouse's Retirement Plan and Contribution Amount:
Did you or your spouse contribute to a Roth IRA or convert an existing IRA to a Roth IRA?			
Did you retire or change jobs in 2008?			
Did you receive retirement or severance compensation?			
Did you or your spouse turn age 70 ½ during the year and have money in an IRA or other retirement account without taking a distribution?			
Have you taken your required minimum distribution (even if you are older than 70 ½)?			
Gifts:		Yes	No
Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total aggregate value in excess of \$12,000 to any individual during the year?			
Did you or your spouse assist in the purchase of any asset (auto, home, etc.) for any individual during the year?			
Did you or your spouse make any gifts to a trust for any amount during the year?			
Do you or your spouse have a life insurance trust?			
Did you or your spouse forgive any indebtedness to any individual, trust, or entity during the year?			
If yes, please explain:			

Education:				Yes	No
Did you or your dependents incur any post-secondary education expense, such as tuition?					
If yes, indicate the dependent, the type of expenses and the amount paid:					
Dependent's name:					
Type of Educational Expenses:					
Amounts Paid in 2008:					
Did you or your spouse withdraw amounts from a Qualified Education Program (Section 529 plan) or Coverdell Education Savings Account?					
Did you or your spouse make any contributions to a Qualified Education Plan (Section 529 plan) or a Coverdell Educational Savings Account during 2008?					
If yes, please enter the following information:					
Name of Designated Beneficiary:		Social Security No.	State Sponsoring Plan	Account No.	Amount Contributed in 2008
					\$
					\$
					\$
Did you pay any student loan interest?					
Miscellaneous:				Yes	No
Did you move to a different home because of a change in the location of your job?					
Did you have any household employees, whom you paid in excess of \$1,000 in any quarter or \$1,500 for the entire year?					
Did you file employment tax returns for these household employees?					
Did you receive unreported tip income of \$20 or more in any month in 2008?					
Did you or your spouse receive distributions from long-term care insurance contracts? If yes, include Form 1099-LTC.					
Did you purchase a new "hybrid" or alternate technology vehicle in 2008?					
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?					
Did you receive a punitive damage award or an award from damages other than for physical illness or injury?					
Did you receive any payments from insurance companies, legal settlements, disability payments, or other taxable income?					
Did you lose your job during 2008 because of foreign competition and pay for your own health insurance?					
Did you install any energy efficiency improvements or energy property in your residence such as, heat pumps, furnaces, central air conditioners, or water heaters?					
Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic), or fuel cells?					
Did you or your spouse have any transactions pertaining to a Health Savings Account (HSA) or Medical Savings Account (MSA) during 2008? If you received a distribution from an HSA or MSA, please attach Form 1099-HSA/MSA.					
With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2008?					
Did you engage in any bartering transactions?					
Did you create or transfer money or property to a foreign trust?					

Where you or your spouse a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? If yes, we must file Form TD F 90-22.1 Report of Foreign Bank and Financial Accounts. Failure to file can result in penalties ranging from \$25,000 to \$100,000.					
Have you been involved in a reportable transaction? These are transactions which produce questionable tax shelters, transactions which provide refunds of lost tax benefits, and/or require strict confidentiality of the transaction's tax benefits that result in significant amounts of losses with book to tax differences or provide tax credits with holding periods of less than 45 days. Tax avoidance transactions are included in this category.					
2008 Federal, State and Local Estimated Tax Payments:					
	Date Paid	Federal Amount	State Amount	Local Amount	
2008 1st Qtr. ES – due 4-15-08					
2008 2nd Qtr. ES – due 6-15-08					
2008 3rd Qtr. ES – due 9-15-08					
2008 4th Qtr. ES – due 1-15-09					
Local Earned Income and Business Privilege Tax Returns:				Yes	No
Does your resident jurisdiction require the filing of a local earned income tax/school tax or business privilege tax returns? Note: It is the taxpayer's responsibility to inform us if a local tax return is required within their resident jurisdiction. Please provide the local forms whenever possible.					
2009 Tax Planning:				Yes	No
Refund Application: If you have an overpayment of 2008 taxes, do you want the excess:					
Refunded via a check in the mail?					
Refunded via Direct Deposit (attach voided check)?					
Apply to the 2009 estimated tax liability?					
Do you expect any of the following to occur in 2009:					
A change in your marital status					
A change in the number of dependents					
A substantial change in your income					
A substantial change in your withholdings					
A substantial change in your deductions					
Authorization:				Yes	No
With your authorization, the IRS and certain states allow us to verify credits, payments, etc., for your tax account online. If you want us to have authorization to verify and view this information, please indicate so by marking Yes .					

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, you agree to authorize us to prepare your personal income tax returns pursuant to the terms set forth above, please execute this letter on the line(s) below designated for your signature(s), and return the executed letter to this office. You should keep a copy of this fully executed letter for your records. If this firm does not receive from you this letter, in fully executed form, but receives from you a completed copy of the tax organizer and/or supporting documentation, then such receipt by this office shall be deemed to evidence your 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 UNTIL WE RECEIVE FROM YOU THIS SIGNED ENGAGEMENT LETTER.** If this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services, and will not prepare your income tax returns.

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

Taxpayer

Date

Spouse (if applicable)

Date