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January 31, 2010

Dear Client,

Thank you for engaging Beird Harris & Co., P.C. (“BHCO”) to prepare your tax returns as described below. This letter is to confirm our understanding of the nature and limitations of the services we will provide. Our services will be performed in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

Scope of Engagement

We will prepare your federal tax return for the 2010 tax year. You will need to advise us of any state tax filing requirements you think you may have (for example, if you worked in a state other than Texas during part of the year). Although we cannot take responsibility for researching what state filing requirements you may have, we will certainly make you aware of any which come to our attention during the course of our work. Ultimately, however, you will have to decide which, if any, state income tax returns to file and which state returns you want us to prepare for you. Any tax returns which we do prepare will be prepared solely for complying with the filing requirements of the Internal Revenue Service and, if applicable, any state or local taxing authorities.

This engagement does not include any accounting or bookkeeping services (other than those which we deem necessary to enable us to prepare your returns) nor does it include any procedures designed to discover fraud, theft, or other irregularities in your accounting records. If you request that we provide any of these additional services, we will prepare a separate engagement letter for that specific purpose.

Although this engagement does include us providing you with routine tax advice on matters which come to our attention during the course of our work, it does not include extensive tax planning or preparing year-end tax projections nor does it include special consultations on tax or other matters which you may initiate during the course of the year. Likewise, this engagement does not include us responding to notices or other inquiries you may receive from any federal or state governmental or taxing authorities or audit representation. We would be happy to provide you with any of these additional services (and, in fact, would encourage you to seek our input on any of these matters which arise during the course of the year), but generally you will be billed for these services in addition to the fees you incur in connection with the preparation of your annual tax returns.

Client (i.e. Your) Responsibilities

We will provide you with an income tax organizer to help you gather and document the information we will need to prepare your returns. It is your responsibility to prepare the organizer with complete and accurate information and to provide us with copies of any additional documents you believe may be necessary for us to prepare your returns or which we may ask you to provide. It is also your responsibility to submit the organizer and underlying source documents to us as early in the year as possible but at least one month prior to any filing deadline. Likewise, while we are working on your returns it is your responsibility to answer any inquiries or requests made by us honestly, completely and in a timely manner. It is your responsibility to retain all documents that provide evidence and support for income and deductions reported on your returns

for at least six years after your return is filed. Finally, it is important that you not file any tax return prepared by us until you have carefully reviewed it for completeness and accuracy, as you have the ultimate responsibility for the information reported on (or omitted from) your returns.

Taxing authorities may impose various penalties and/or interest charges for any non-compliance with federal or state tax law including, among other things, the late filing of tax returns or failure to pay your taxes when they are due. As previously discussed, although we will be happy to respond to the IRS or state taxing authorities on your behalf if you are notified of any such penalty or interest assessments, ultimately you will be solely responsible for the payment of any and all taxes, penalties, and interest which such taxing authorities may impose.

If this engagement is to prepare joint individual income tax returns, both of you acknowledge that each spouse is our client. Thus, there should be no expectation of privacy as it relates to our interactions with either spouse. Each of you acknowledges that we are at liberty to share with either of you, without the prior consent of the other, any and all conversations we have with either spouse as well as any documents or other information concerning your returns.

BHCO (i.e. Our) Responsibilities

We will prepare your tax returns based on the representations made by you and the information you provide to us. Although we may ask you to clarify or provide additional documentation for some of the information you provide us, we will not audit or otherwise verify the information you provide us. We will use our professional judgment to resolve how to best report an item or transaction if the tax law is unclear or ambiguous. In those cases where the law is unclear or there are conflicting interpretations of the law by various authorities (e.g., the IRS and courts), we will explain to you the possible positions that may be taken on your return. When requested to do so by you, we will take positions which are more favorable to you provided there is reasonable justification for doing so and that such positions are consistent with our understanding of the current codes, regulations, interpretations, etc.

Tax Advice

Any tax advice we give is limited to the conclusions we specifically set forth and is based on the completeness and accuracy of the stated facts, assumptions, or representations made to us. In rendering our advice, we may consider tax authorities which are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of our advice. Likewise, any changes in the facts or assumptions could impact our advice. As you might imagine, we cannot be expected to (nor will we take responsibility to) update our advice for subsequent changes in any facts, assumptions, changes, or modifications to the law or regulations, or to any judicial or administrative interpretations.

Most tax advice we provide to you will be provided verbally or in some other informal manner such as in an email, fax, or letter. In no case is any tax advice contained in any written correspondence provided to you intended by us to be used, and in fact it cannot be used, by you or anyone else for the purposes of avoiding penalties imposed by the IRS. We are informing you of this limitation to ensure that we are in compliance with Treasury Regulations (31 CFR Part 10, Section 10.35).

As a general rule, we do not provide formal, written tax opinions. If you desire a formal opinion on a particular tax matter for the purpose of avoiding the imposition of any penalties, we will discuss the further Treasury requirements that must be met and whether it is possible to meet those requirements under the circumstances as well as the additional fees involved.

As you might expect, any advice that we do give you either verbally or in writing is for your sole benefit based on your specific circumstances and it cannot be relied upon by any other person or organization. Accordingly, we accept no responsibility for any third party to whom you may pass on our advice without our knowledge and written consent.

Professional Fees and Out-of-Pocket Expenses

Our professional fees for this engagement will be based on a combination of the value of the services rendered and the amount of time it takes us to complete the work which, in turn, are based on the complexity of the returns and the availability, quality, and completeness of your records. If your records (or responses to our inquiries) are not submitted in a timely manner or are otherwise incomplete or inaccurate, your fees will generally be higher. You also agree to reimburse us for any out-of-pocket costs we incur in conjunction with this engagement. We will bill you for our professional fees and out-of-pocket expenses (if any) as of the date your tax return is completed. Payment is due upon receipt of the invoice. Invoices unpaid after 30 days are considered delinquent and may incur interest charges.

Modifications

This engagement letter is contractual in nature and includes the relevant terms that will govern the engagement. The terms of this letter supersede any prior oral or written representations or understandings by or between us. Any material changes or additions to the terms set forth in this letter will only become effective with a written amendment to this letter signed by all of the parties.

Dispute Resolution

This engagement has been entered into in the state of Texas and the validity, interpretation, and legal effect of this agreement as evidenced by this engagement letter shall be governed by the laws of the state of Texas. Notwithstanding the foregoing, both parties acknowledge and agree that they will work together to resolve any disputes in the manner described herein. As such, each party agrees to honor the other by holding its own actions and attitudes to the highest standards and with respect to any disputed matter, the parties agree to attempt to resolve the same in good faith, taking into consideration each other's beliefs and reputation.

It is our strong desire that our clients be completely satisfied in all their dealings with us. Accordingly, we welcome you to bring to our attention any area where you believe we have failed to meet your expectations or where you are otherwise dissatisfied. We will do what we can to rectify to your ultimate satisfaction any situation which you bring to our attention. In our 21+ year history, we have never had to resolve disputes by proceeding to the steps outlined below. We certainly hope and anticipate the same would be true in any disputed matters that may arise in the future.

In the unlikely event that we are unable to resolve any disputed matter by working together with you and the dispute continues to remain unresolved, both parties agree to first try in good faith to settle the dispute by

mediation administered by the American Arbitration Association under the Dispute Resolution for Professional Accounting and Related Services Disputes. The results of any mediation proceedings shall be binding only upon agreement of each party to be bound and the mediator's fees and expenses will be shared equally, but otherwise each party will bear its own attorney's fees and any other related mediation costs.

If the attempts to resolve the matter through mediation fail and the issue continues to remain unresolved, both parties agree, in lieu of litigation, to submit the matter to binding arbitration administered by the aforementioned American Arbitration Association. The venue for any mediation or arbitration proceedings shall be Dallas, Texas. If arbitration is involved, the unsuccessful party shall bear all costs of such arbitration.

Termination

The engagement may be terminated at any time with written notice from either party, even if we have not completed your tax return. Any termination initiated by us will be made at least 30 days prior to any filing deadline so that you will have adequate time to seek our replacement. Regardless of who initiates the termination, you will be responsible for paying all our outstanding invoices as well as any previously unbilled work in progress as of the date of termination.

Closing Comments

We appreciate the opportunity to be of service. Please sign and date each of the two enclosed copies of this letter and return one copy to us and keep the other copy for your records.

Please note that we cannot release a completed tax return until this signed engagement letter, as well as any other requested disclosure forms, including the first seven pages of the tax organizer (demographic information and "Miscellaneous Questions"), have been completed and returned to us.

Taxpayer Signature

Spouse Signature

Printed Name

Printed Name

Date

Date