



This letter is to confirm the terms of our tax engagement for calendar year **2007** (or fiscal year beginning in year 2007). We will prepare your **Fiduciary Income Tax** returns. If we determine that other returns are needed, we will inform you of this requirement and issue a new letter of engagement for those services.

**It is also your responsibility to inform us if you have any foreign bank accounts so we can prepare any necessary Department of the Treasury forms. Please note that these forms are due on June 30, 2008 and, unlike your personal income tax returns, they cannot be extended. You must provide your foreign bank information to us no later than April 1, 2008 to ensure timely filing of this form.**

It is your responsibility to provide us with all the information necessary for the preparation of complete and accurate income tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information. It is important for you to know that the tax laws provide for a penalty to be imposed when a taxpayer makes a substantial understatement of tax liability.

We will use our judgment in resolving questions where the tax law is unclear, or where there are conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in the fiduciary's favor whenever possible.

The fiduciary is responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of the financial records. Fiduciary accounting income is determined in accordance with the trust instrument and the trustee's interpretation of the Trust Code under local law, which is purely a legal matter. You also have final responsibility for the tax return and, therefore, you should review the return carefully before you sign and file it.

Our work in connection with the preparation of the tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist.

The return may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent the trust/estate. Fees for these additional services will be billed separately at our standard rates. These additional services are not included in the tax return preparation fees.

Our fees will be based on a combination of time spent, level of complexity of the work, and the staff position of the individuals assigned to the work, together with out-of-pocket costs. Invoices for services are due when rendered, and interim billings may be submitted as work progresses. We respectfully request payment within 30 days. In the event that any balance is more than 30 days past due, we reserve the right to cease working on your return(s) or providing any other services until the balance has been paid in full.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below, and return it to our office along with your tax information so that we can proceed. If you provide us with your tax information but do not include a signed copy of this letter, we will deem this to be an acceptance of the terms of this letter and will proceed with our work based on these terms.

We appreciate this opportunity to serve you. If you have any questions or need any additional information, please do not hesitate to call.

Very truly yours,

Judith C. Hettena Wright, CPA, PFS

Accepted by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Name of Trust/Estate: \_\_\_\_\_