



This letter is to confirm and specify the terms of our engagement with you for the year ended December 31, 2009 and to clarify the nature and extent of the tax services we will provide.

We will prepare the federal, state, and local income tax returns, and estimated tax vouchers, if necessary, for the calendar year 2009. For purposes of this engagement, it is assumed that the federal, state, and local income tax returns and need for estimated tax vouchers for 2009 will be the same as for 2008, regardless of whether the 2008 returns and vouchers were prepared by our office, another practitioner or self-prepared. For purposes of this engagement, if you did not file 2008 tax returns, we will prepare the federal income tax return, and the state and local income tax returns based upon the state and locale of your current residence. Estimated tax vouchers will be prepared if needed. You are responsible for notifying us in writing (e-mail is acceptable) of any new or additional state or local tax returns that may be needed due to situations including, but not limited to, a change in primary residence, purchase of rental property or second home, a change in employment or self-employment or other earned or unearned income. You are also responsible for notifying us of any anticipated changes in your 2010 withholding from wages and other income that would affect the calculation of estimated tax payments for 2010.

This engagement letter does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate engagement letter.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. 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 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, 2010 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, 2010 to ensure timely filing of this form.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You should also know that IRS audit procedures will almost always include questions on bartering transactions and on deductions that require strict documentation such as travel and entertainment expenses and expenses for business usage of autos, computers and cell phones. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for your expenses and deductions. If you have questions about these issues, please contact us.

If, during our work, we discover information that affects prior-year returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of your income tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.



The firm may from time to time, and depending on the circumstances, use third-party service providers to assist in preparing your return, but these preparers will not make substantive decisions concerning your return. We may share your tax return information with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service providers. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax preparer outside our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your written consent.

The Internal Revenue Code and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that don't meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement and you agree to compensate us for services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check the box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for 7 years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the 7 year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.



The return(s) may be selected for examination by the taxing authorities. In the event of an audit, you may be requested to produce documents, records or other evidence to substantiate the items of income and deduction shown on a tax return. 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 you. However, these additional services are not included in the fee for preparation of the tax return(s).

Our fees for tax services will be based in part upon the amount of time required at our standard billing rates for the personnel working on the engagement, plus out-of-pocket expenses. Interim billings may be submitted as work progresses. All invoices are due and payable 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.

The parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement (except actions by the firm to enforce payment of its professional invoices), will, prior to resorting to litigation, be submitted to mediation, and that they will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered with in the county of Chittenden County, Vermont, by the American Arbitration Organization according to its mediation rules, and any ensuing litigation shall be conducted within the same county according to Vermont 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 parties.

We have the right to withdraw from this engagement, at our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

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. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

Hettena Wright & Horton CPAs, P.C.

AGREED TO AND ACCEPTED:

By: _____ Date: _____

Please print name: _____