

The Accountants Group, Inc.
2012 Personal Engagement Letter

Current requirements of our profession require that we formalize the arrangements and conditions of our engagement. We therefore submit this letter to you and would like to emphasize the following matters pertaining to our engagement:

1. You represent to us that the tax data you have given us includes all the income you received during the year from all sources.

2. We do not intend to audit or otherwise verify the data you submit, even though we may ask you to clarify some of it.

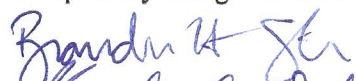

3. Section 274(d) of the Internal Revenue Code provides that no deduction or credit shall be allowed for traveling expense, entertainment expense, business gifts, home office expenses or for the use of "listed property" (this term includes automobiles and other property used as a means of transportation, property used for entertainment purposes, cell phones and computers), unless the taxpayer provides certain substantiation by adequate, contemporaneously maintained records or by sufficient evidence corroborating the taxpayer's own statement. The Internal Revenue Service has issued regulations, which set forth in detail, the record keeping requirements that satisfy the substantiation requirements. We will rely upon your statement of compliance with the substantiation requirements of Section 274(d).

4. Current IRS regulations require that you have proof of any charitable contribution of cash or checks up to \$250.00 and, for individual charitable contributions of \$250.00 or more, requires that, prior to filing your return, you have a receipt for the contribution that details the date of the gift, the amount of cash and/or a description (but not value) of any property donated, whether or not you received anything from the charity for your contribution, and a description and good faith estimate of the value of any goods or services provided by the charity. If the services provided consisted of intangible religious benefits, the charity needs to provide a statement to that effect. Additionally, the quality of all contributions of clothing and household items must be at least "good".

5. You should note that the IRC provides for interest and a number of penalties which may be imposed by the IRS. Most of these penalties provide for assessment only in the event of some wrongdoing or negligence on the part of the taxpayer. However, a 20% penalty may be imposed even though there is no fraud or willfulness on your part, if the tax reported is understated by 10% or \$5,000, whichever is greater. The only way to avoid this penalty is to show that there was either "substantial authority" for the position taken or to make "adequate disclosure" on the return that the position taken is at variance with an IRS position in published rulings, regulations, or court cases. You acknowledge that you are aware of this penalty and that we have included such disclosures as you requested on your tax return, therefore, The Accountants Group will assume no responsibility for this penalty.

This agreement is continued on the back of this letter and the content of the items on the second page are included in this agreement.

By signing this Engagement Letter, I hereby authorize The Accountants Group, Inc., to prepare my (our) Income Tax Returns and acknowledge that I have read, understand and agree with all of the items listed and the conditions set forth in this Engagement Letter and acknowledge that I (we) have the appropriate receipts, logs and records to document the deductions that have been included on the tax return(s) and have advised The Accountants Group of any foreign financial accounts that I/we have.



Signature
BRANDON H. SISLER
MARCELA A. SISLOW

4/12/13
4/12/13
Date

Please print name

Note: We will not be able to give you your tax returns until we have a signed Engagement Letter
Personal Engagement letter 2012

6. IRS regulations, as outlined in Publication 230, set out specific standards and requirements that must be met in order for advice to qualify as Federal Tax Advice for the purposes of avoiding any penalties that the IRS may seek to impose. These are very detailed and specific rules and it is our intention to not provide advice that complies with these IRS regulations and rulings. We hereby advise you that any advice that you receive from us is not Federal Tax Advice as outlined in the regulations and is not intended to qualify as "substantial authority" or Federal Tax Advice for the purposes of exempting you from IRS penalties.

Should you require written advice that will qualify for the purpose of exempting you from IRS penalties we will be happy to refer you to an attorney that specializes in income, estate, or gift taxation for the purpose of obtaining such written federal tax advice.

7. IRS regulations limit the deduction for Mortgage interest to the interest paid on mortgages up to \$1,000,000 where the money was used for the acquisition or substantial improvement of, up to, two homes plus the interest on \$100,000 of home equity loans. You certify that you have provided us with the data to confirm that the Mortgage interest deduction on your return is correct.

8. You are aware of or have been advised of the filing requirements for any Domestic Workers (e.g., baby sitters, house cleaners, yard workers, cooks, drivers, etc.), the "Nanny Tax", that you may have employed during the year. We have requested information regarding such employees and all of the data provided by you is included on your tax return.

9. We have discussed Rev. Rule 2004-32 that pertains to home-based businesses and frivolous positions taken on returns for home-based businesses. You acknowledge that you understand these rules and you state that if there is a home-based business on the return, it is engaged in for profit, and that we have not advised you to take any frivolous deductions.

10. 1099's, we have discussed the requirement to file form 1099 for your business. You are aware that there are significant penalties for not filing these forms and that there is a question the return that indicates whether or not you were required to file the form and whether or not you have actually filed the forms. You certify that the answer that appears on the income tax return is correct.

11. We have asked you whether you have an interest in any foreign investment accounts and explained the filing requirements for forms TD F 90-22.1 and 8938. You have also been advised that an "interest" in foreign account includes; bank accounts, stocks, trusts, partnerships and signature authority (even if the money in the account is not yours). The answer that you have provided is shown at the bottom of Schedule B and/or on form 8938. The filing of Treasury Form TD F 90-22.1 is not part of our normal tax preparation service. We will be happy to prepare this form for you but it is not included as a part of your income tax preparation service or fee. You should be aware that there are penalties of up to \$100,000 for not filing form 8938 and/or TD F 90-22.1.

12. Your returns are subject to review and audit by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you. We strongly recommend you contact us immediately should you receive any correspondence from or be otherwise contacted by any taxing authority.

13. Our policy is to reimburse our clients for penalties and interest (not the tax) that may be imposed by the IRS if there are errors on the tax return. This reimbursement is limited to penalties and interest that were assessed due to our errors or omissions while completing your return, with a maximum of our fee for preparing the return.

14. By executing and returning this Engagement Letter, you are representing to us that you have provided The Accountants Group, Inc. with all of the data that is on your 2012 income tax return and that all of this information is, to the best of your knowledge, correct and accurate.

15. You agree to pay us for providing accounting and tax preparation services at our normal billing rates. We are occasionally required to attend court hearings and depositions due to our relationship with you. We will invoice you for time spent at these activities at our normal rates. You agree to pay invoices that we send you within thirty days of receipt of such invoice and to reimburse us for all collection costs, including collection agency and attorney fees, should you not pay our invoice(s).