Lynette L. Howell

CERTIFIED PUBLIC ACCOUNTANT

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ENGAGEMENT LETTER

Dear Client,

This letter confirms our understanding of the terms and objectives of our accounting services engagement and clarifies the nature and extent of the professional services we plan to provide in preparing financial statements and/or tax return preparation. It is your responsibility to provide us with the information necessary for the preparation of complete and accurate statements. We will not verify the information you give us; however, we may ask for additional clarification of some information. Management is responsible for the accuracy of the financial statements. Therefore, you should review the statements carefully.

Our accounting services include monthly bank reconciliation, financial statement preparation and/or personal/corporate income tax preparation.

Our fees for accounting services will be at our standard hourly rate of \$185.00 for the time spent, plus out of pocket expenses. All invoices are due and payable when you receive them. We may bill you on an interim basis prior to completion of this engagement. A finance charge of 1½ % per month will be assessed on any unpaid balance within 30 days of date of billing.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United State of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

If the foregoing correctly sets forth your understanding of our engagement, please sign this letter in the space below and return it to our office. We appreciate the opportunity to serve you.

If you have any questions or need additional information please do not hesitate to call.

Very truly yours,

Lynette L. Howell CPA

Accepted by: _______ Date: ______