ENGAGEMENT LETTER

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your 2009 Federal, Oregon, and other requested state individual income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to request clarification of some of the information. We will furnish you with a tax organizer and questionnaire to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions over $250. If you have any questions as to the type of records required, please ask us for advice in that regard. 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. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. **You have the final responsibility for the income tax returns and, therefore, you should carefully review them before you sign and file them.**

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. However, should we find any irregularities or unusual items we will bring them to your attention. We will render such accounting and bookkeeping assistance as we find necessary for preparing the income tax returns. If we discover errors or omissions on a prior year return, we will bring that to your attention if we believe they are material.

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter.

If you send us all the required information to prepare your returns by March 15, 2010, in most cases your returns will be completed by April 15, 2010. If we have not received all of your information by March 15, 2010, your returns may be placed on extension. If an extension of the time is required, any tax due with these returns should be paid with that extension. Any amounts not paid by the filing deadline may be subject to interest and late payment penalties. The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

In some client circumstances it can be difficult to specifically identify applicable tax law and related regulations. We will resolve all uncertain issues in your favor to the extent possible, but we are bound by professional regulations and IRS rulings such as the new "substantial authority" standard. We will advise you of these matters if they arise in the preparation of your tax returns.

It is our policy to keep records related to this engagement for five years. However, Kuenzi & Company LLC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Fees for our services will be at our regular tax return billing rates and policies. Payment for services is due when rendered, and interim billings may be submitted as work progresses. Invoices are due and payable when issued. Please note that we accept payment through Visa or MasterCard. A finance charge of 1.5% per month will be charged on all accounts over 30 days past due. We reserve the right to stop work on any account that is 60 days past due, in accordance with our Firm's stated collection policy.

If any dispute arises among the parties, we both agree first to try in good faith to settle the disputes by mediation administered by an association such as the American Arbitration Association (AAA) under its Rules for Professional Accounting and Related Services Disputes. All unresolved disputes shall then be decided by final and binding arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of an association such as the AAA. Fees charged by any mediators, arbitrators, or an association such as the AAA shall be shared equally by all parties.

For tax years beginning in 2000, the IRS has provided that an individual taxpayer and his or her spouse, if applicable, may authorize the IRS to discuss the taxpayer's tax return with the CPA who signed the taxpayer's return as the return preparer. The authorization is granted by checking the "yes" box in the signature area of the tax return. By checking the "yes" box, you are granting the IRS permission to contact our Firm with questions that may arise during the processing of your return. You would also be granting our Firm the permission to (1) provide the IRS with any information that may be missing from your return, (2) call the IRS to inquire on the processing of your return or on the status of your refund, and (3) respond to any IRS notices that you have provided to our Firm relating to mathematical errors, offsets, and return preparation. Please note that our Firm will not receive separate copies of IRS notices; therefore, you must provide our Firm with copies of any notices you receive from the IRS. Once elected, the authorization cannot be revoked. The authorization is valid for one year after the due date for filing the tax return.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office with your tax organizer. Please note that this letter applies to your 2009 individual income tax returns. If there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so below.

Also, please indicate, by circling the appropriate response in the following sentence: I hereby *grant/do not grant* (circle one) limited authorization for your Firm to contact the IRS on our/my behalf as discussed above. If you fail to indicate a response, it is our Firm's policy to mark the box that does not grant authorization.

We are pleased to have you as a client and want to express our appreciation for this opportunity to work with you.

Sincerely,

KUENZI & COMPANY LLC
Certified Public Accountants - Business Consultants

Accepted by: ____

Date: ______________________________________

Comments or additional requests: ____

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