

Firor & Company CPAs

Karl E. Firor

Certified Public Accountant

TAX ENGAGEMENT LETTER

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2017 Federal and requested state income tax returns from the information that you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask for clarification of some of the information. Upon request, we will furnish you with questionnaires and/or an organizer to guide you in gathering the necessary information. Your use of such items will assist in keeping pertinent information from being overlooked. We require that the information is received by us at least 3 weeks before the date that your return is due.

In connection with this engagement, we may communicate with you or others via email transmissions. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third part, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud, defalcations or other irregularities, should they exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation in income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be a conflict between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

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.

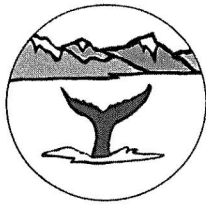
Our fee for the services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. **All invoices are due and payable the day you pickup your completed tax return.** Please be advised that we accept all major credit cards

Your returns 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 such government tax examination, we will be available to assist or represent you in this matter at our standard hourly billing rates plus any related expenses.

274 Union Boulevard • Suite 333 • Lakewood ® CO 80228

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www.firorcpa.com



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From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors. Accordingly, as your tax preparer, we will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

In consideration of the relative risks and benefits of this agreement to both you and Firor & Company CPAs, you and Firor and Company CPAs agree on the following limitation of liability: To the fullest extent permitted by law, the liability of Firor & Company CPAs and its principles, shareholders, stakeholders, agents, servants, attorneys, representatives, employees, insurers, predecessors in interest, successors of interest, subsidiaries, affiliates, partners, trustees, heirs and/or assigns ("Release Parties") to you for any and all claims, losses, costs, and damages of any nature whatsoever, shall be limited so that their total aggregate liability shall not exceed Firor & Company CPAs total fee for services rendered under this annual agreement. You and Firor and Company CPAs intend and agree that this limitation applies to any and all claims, losses, costs, and damages of any nature whatsoever against the Release Parties, however alleged or arising. You agree that there is a one-year limitation period in which to bring a claim against the Released Parties for errors and omissions. The one-year period shall begin on the date of Firor & Company CPAs or its representatives signature is placed on the tax returns or other documents covered by this engagement letter.

If the foregoing fairly sets forth your understanding, please sign and date this letter in the space indicated and enclose it with your tax information to our office. This letter will need to be signed prior to us working on your tax return. However, if there are other tax returns you expect us to prepare, such as children's, gift, property and/or franchise, other years tax returns, please inform us by noting below.

Thank You

Karl E. Firor CPA
Firor & Company CPAs

Accepted by:

Signature: _____

Printed Name: _____

Date: _____

Other Returns: _____

Bid Form _____ Amount _____

Form _____ Amount _____

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