

**HEAVEN & ASSOCIATES, P.C.**  
40 Technology Parkway, South – Suite 250  
Norcross, Georgia 30092

**2009 TAX ENGAGEMENT LETTER**

Dear Client:

Heaven & Associates, P.C. is pleased to provide you with the professional services described below. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. We will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants.

We will prepare the following federal and state income tax returns for the year ended December 31, 2009:

Form 1120  
Form 600

Federal Corporate Income Tax Return  
Georgia Corporate Income Tax Return

We will not prepare any tax returns except those identified above without your written authorization to do so. We will prepare your tax returns based on information and representation you provide to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of the information. We will prepare the tax returns solely for filing with the Internal Revenue Service (“IRS”) and state and local tax authorities. They are not intended for third-party use, either to obtain credit or for any other purpose.

As a result, you agree to indemnify and hold our firm and any of its partners, shareholders, employees, agents or assigns harmless with the respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities, regardless of the nature of the claim, including the negligence of any party.

It is your obligation to provide us with organized, accurate and complete information, including all worldwide income.

You are responsible for determining your state or local tax filing obligations with any state or local tax authority. This includes, but is not limited to, income taxes, sales taxes, use taxes, and property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If it comes to our attention that you may have an obligation to file additional income tax returns, we will notify you of this in writing and ask you to contact us. If you ask us to prepare these returns, we will confirm this in a letter and detail the additional charges for this service.

You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns as required by law. You are responsible for the adequacy of all such documents. You may need to provide these documents to a taxing authority to substantiate the accuracy and completeness of the returns.

The original filing due dates for your income tax returns are March 15, 2010 for the federal and state returns. It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis. If you are unable to complete and return the required documentation by February 15, 2010 to allow for the timely preparation of your tax returns, you must contact us and request that we apply for an extension of the filing deadline of your behalf. Applying for an extension of time to file may extend the time available for a government agency to undertake an audit of your return or may extend the statute of limitations. All taxes owed are due by the original filing due date. Additionally, extensions may affect your liability for penalties and interest or compliance with government or other deadlines. We are available to discuss this matter with you at your request at our regular hourly fee should the need arise.

**You have the final responsibility for the income tax returns. You should review them carefully for accuracy and completeness before you sign them.**

Unless we are otherwise advised, you confirm that your personal expenses are segregated from business expenses and expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses for your business are supported by necessary records required by the IRS. At your request, we are available to answer your questions and advise you on the types of records required.

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g. tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow the position you request, provided it is consistent with our understanding of the current tax code, regulations, and their interpretations. If the IRS or state tax authorities later contest the position taken, there may be an assessment of additional tax, interest and penalties. We assume no liability for and you hereby release us from any such additional tax, interest, penalties, or other fees and assessments.

We may deem it necessary to provide you with accounting and bookkeeping assistance solely for the purpose of preparing the income tax returns. We will request your approval before rendering these services. Our engagement does not include any procedures designed to discover fraud, theft or other irregularities, should any exist.

Our engagement does not include any services not specifically stated in this letter. We would be pleased to consult with you regarding other income tax matters, such as tax-planning services, proposed or completed transitions, tax projections, and for research in connection with such matters, which are available as a separate engagement. We will render additional invoices for such services.

During the course of preparing the tax returns identified above, we may bring to your attention certain available tax savings strategies for you to consider as possible means of reducing your income taxes in subsequent years. However, we have no responsibility to do so and will take no action with respect to any such recommendations, as the responsibility for implementation remains with you, the taxpayer.

If you provide our firm with copies of brokerage (or investment advisory) statements, we will use the information from these statements solely in connection with the preparation of your

income tax returns. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor investment activity, provide investment advice, or supervise the actions of the entity or individuals performing investment activities on your behalf. We recommend that you receive and review all brokerage (or investment advisory) statements promptly and carefully, and direct any questions regarding activities on your account to your broker (or investment advisor).

We expect to begin the preparation of your returns upon receipt of all the documents requested by our office or listed in the organizer. Our service will be concluded upon delivery to you of your 2009 tax returns for your review and filing with the appropriate taxing authorities.

Federal, state and local taxing authorities impose various penalties and interest charges for non-compliance with tax law, including, for example, failure to file or late filing of tax returns and underpayment of taxes. You, the taxpayer, remain responsible for the payment of all taxes, penalties, and interest charges imposed by taxing authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax position can result in the imposition of penalties and interests.

The IRS imposes a 20% penalty for substantial understatement of tax. The understatement is considered substantial if it exceeds the larger of 10 percent of the correct tax liability or \$5,000 for individuals. To avoid this penalty, you must have substantial authority to support the tax treatment of the item challenged by the IRS or adequate disclosure of the item. Adequate disclosure requires proper disclosure of the position on the tax return and there must at least be a reasonable basis for the position. A disclosed position that meets the reasonable basis standard must have some authority supporting the position and more than just the opinion of the taxpayer. Unless an undisclosed tax position meets the substantial authority or "more likely than not" standards, as applicable, we will be unable to prepare the return and will withdraw from the engagement.

Your returns may be selected for review by a taxing authority. 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 upon request to represent you and will render additional invoices for the time spent and incurred.

Our fees are based upon the complexity of the work to be performed and our professional time to complete the work. The fee is dependent on the availability, quality, and completeness of your records. You agree that you will deliver all records requested by our staff to complete this engagement on a timely basis. In the event the records are not submitted in a timely manner, or they are incomplete or unusable, we reserve the right to charge additional fees and expenses for the additional time required.

We will bill you for our professional fees, and out-of-pocket expenses, such as postage, as of the date we deliver our work product to you. We will bill you an additional charge for preparing an extension and any re-runs of the return. All invoices are due and payable upon presentation.

If payment is not received within 15 days from the billing date, you will be assessed interest charges of 1.5% per month on the unpaid balance. You agree that in the event your payment is not received within 15 days, we will not be responsible for your failure to meet government and other filing deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet deadlines, and other damages incurred by you as a result of late filing or non-filing of the tax returns.

We reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter or as we determine professional standards require. If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this engagement letter.

Please date and sign the enclosed copy of this engagement letter and return it to us to acknowledge your agreement with its terms. You may return this letter with your tax documents, but we will not begin work on your returns without a signed engagement letter in our file. If there are other tax returns that you wish for us to prepare, such as a gift tax return, property tax return or payroll tax returns, please inform us by noting so at the end of the return copy of this letter.

We appreciate the opportunity to serve you and look forward to a continuing, mutually satisfying relationship.

Very truly yours,

Ranae Heaven  
Heaven & Associates, P.C.

The terms described in this letter are acceptable and are hereby agreed to.

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_