

Dear Client,

This letter will confirm the arrangements for our services to represent you before the federal or state taxing authorities in the event of a business tax examination involving your 2006 income tax returns.

We will represent you before the federal or state taxing authorities. We will exert our best efforts to obtain a satisfactory resolution of any issues that may arise in the examination.

Upon acceptance of this agreement, we will render all necessary services, including all correspondence and preparation of necessary documents and will represent you up to but not including the Internal Revenue Service Appeals Division. This agreement will be terminated upon the lapse of the three (3) year statute of limitations for examinations of your tax returns.

You hereby agree to:

- * Cooperate in promptly securing and delivering any relevant documentation as may be necessary.
- * Furnishing us with such other information and/or affidavits as may be necessary under the circumstances.

There is no guarantee we can give you relative to the outcome of any future federal or state examination. However, we will represent your company on a "best efforts" basis towards satisfactory resolution of the items raised in the examination or audit, where possible.

Additionally, our engagement will cover only examinations made by the civil divisions of the respective federal and state taxing authorities and will not cover any situation where examination is made pursuant to an investigation/examination by criminal divisions.

If the above correctly sets forth your understanding of the terms and conditions of our engagement, please sign the copy of this letter where indicated, enclose your check for \$200.00 and mail to Crabtree CPA & Associates, 426 North Street, Hyannis, MA , 02601. All prior invoices with respect to the 2006 tax year must be paid prior to acceptance of this engagement.

We appreciate this opportunity to serve you and will make every effort to represent you in a satisfactory manner.

Sincerely,

Douglas R. Crabtree, CPA, MST

Retainer Fee: \$200.00

Date: _____

Business Name: _____

Address: _____

Address: _____

Signature: _____

Return this signed document with Audit Retainer fee to: Crabtree CPA & Associates
426 North Street
Hyannis, MA 02601