

January 24, 2024

**Confidential; Attorney-Client Privileged Communication**  
**SENT VIA EMAIL**

Dear Client,

We are pleased to confirm your acceptance and understanding of the services we are to provide to you, personally, or to any affiliated Companies (the "Company") which you have asked us to complete the normal and customary end of year tax preparation services, for the Tax Year ending in 2023.

You have requested that we perform the following services:

- 1) If necessary for your business, we will provide you with the following bookkeeping services:
  - Reconcile accounts with bank statements for the accounts listed in the attached exhibit each month, identify errors, inform you of adjustments, and request that you make correcting entries directly into your checkbook. We will not review cancelled checks or electronic copies of the checks for payees or endorsements. This engagement does not cover the reconciliation of any bank accounts not listed in the attached exhibit.
  - Record depreciation.
  - Prepare and reconcile your payroll records, payroll tax returns, and payroll tax deposit for the states/jurisdictions listed in the attached exhibit. This engagement does not cover the preparation of any payroll tax returns or payroll tax deposits not listed in the accompanying exhibit.
  - Record all income and expenses, deposits, and adjusting entries needed each month.

Our bookkeeping services will cover the period necessary to complete the bookkeeping to prepare the tax return filings required during the 2024 tax season (i.e. from January 1, 2024 – December 31, 2024)

This engagement does not cover the preparation of any tax returns, such as income tax returns, payroll tax returns, sales tax returns, or any other type of tax.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure to us of all relevant facts affecting the return(s). You also have final responsibility for the tax return and, therefore, the appropriate company officials should review the return carefully before an authorized officer signs and files it.

If, during our work, we discover information that affects prior-year bookkeeping, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year bookkeeping. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

In accordance with federal law, in no case will we disclose your tax return information to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent. However, at this time you give us consent to use third party independent contractors of our firm for the completion of certain bookkeeping, data entry, electronic filing, and secretarial/administrative tasks, regardless of the location of those independent contractors, so long as we have verified, to the best of our knowledge, that those independent contractors are compliant with all applicable federal and state regulations regarding the protection of tax return information.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. **By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To**

**protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.** Should you decide it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advanced authority to make that disclosure.

### **Other Relevant Information**

You are responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping and tax services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Casey E. Wentz is the engagement partner and is responsible for supervising the engagement.

We will bill and you will pay our normal hourly rates for all items related to this engagement, as follows: \$400/hour for Junior Partners; \$275/hour for Associates; \$175/hour for bookkeeping staff; \$100/hour for administrative staff; and, if needed, \$500/hour for Named Partners. You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. Your fee can be reduced based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,  
**BARRINGER SASSER, LLP**

Casey E. Wentz

This letter correctly sets forth our understanding of

Signature:

Title:

Date: