

Riggs & Associates, C.P.A., P.A.

Certified Public Accountants

1129 N.W. "J" Street
Bentonville, AR 72712
www.riggscpa.com

Telephone (479) 273-2539
Toll Free (888) 470-7444
Fax (479) 273-5710

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 2011 Federal and requested state income tax returns from 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 must receive all information to prepare your return by Friday, March 10, 2012 for us to attempt to complete your return by April 15, 2012. If your return is not completed by April 15, 2012 you may be subject to late filing or late payment penalties. We do not automatically file extensions for our clients. You must notify us in writing, email or fax if you wish us to file an extension. Failure to file an extension may make you subject to various penalties and interest.

We are responsible for preparing only the federal income tax and Arkansas income tax forms. Any other required services, forms or other actions on our part require a separate engagement letter or to be listed in the space provided at the end of this letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter.

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 of income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be 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.

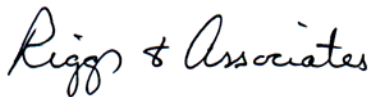
Our fee for the services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. **All invoices are due and payable the day you pickup your completed tax return.** Please remember that we do not accept credit/debit cards.

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.

From time to time during our relationship, you may seek our advice with regard to potential investments. **We are not investment advisors unless specifically and in writing by separate agreement hired for that purpose.** 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 Riggs & Associates, CPA, PA, you and Riggs & Associates, CPA, PA agree on the following limitation of liability: To the fullest extent permitted by law, the liability of Riggs & Associates, CPA, PA and its principles, shareholders, stakeholders, agents, servants, attorneys, representatives, employees, insurers, predecessors in interest, successors in 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 Riggs & Associates, CPA, PA's total fee for services rendered under this annual agreement. You and Riggs & Associates, CPA, PA 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 Riggs & Associates, CPA, PA or its representative's 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 for 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, please inform us by noting below.



Riggs & Associates, C.P.A., P.A.

Accepted by:

Signature: _____

Printed Name: _____

Date: _____

Other Returns:
