

ENGAGEMENT LETTER

Dear Client:

Re: **Our services - 2009 and subsequent years U.S. personal tax return preparation**

We would like to thank you for allowing us to prepare your 2009 U.S. personal tax return(s).

During our engagement, we will rely on you to provide us with complete and accurate information so that we may prepare your return(s) in a timely manner. We wish to emphasize that you are responsible for the accuracy and completeness of the information included in your return(s), including details with respect to the ownership of all your assets in foreign countries (meaning foreign to the U.S.) including bank and financial accounts (i.e. RRSP, RESP, RRIF, etc.). *We will assume that you have no such possessions if you do not provide any information.* We are providing guidance to you in accumulating all the required information and preparing the return(s) for you.

Our services will not result in an audit of any information provided to us. We will rely entirely on your representations. You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.

An invoice indicating our fee in Canadian currency will be provided with your return(s) and is payable upon receipt. For your convenience, invoices may be paid by Visa, MasterCard, or Interac. We would be happy to provide an estimate of our fee in advance of our preparation of your return(s).

Please note that our fee for the preparation of your return(s) does not include any representations made by LOGAN KATZ LLP in the event of an audit by a government tax authority nor does it include various requests by a government tax authority for documents and slips subsequent to the filing of your return(s), detailed research exercises which are specific to your situation, and follow up time with respect to erroneous assessments by a government tax authority.

Upon completion of your return(s), a package containing the return and other important information will be provided to you. You are responsible to open this package, verify the contents, and address all matters enclosed, within the required deadlines. Failure to do this may result in significant interest and penalties, for which we are not responsible.

BY SIGNING BELOW, YOU CONSENT TO HAVING ALL FILINGS MADE BY LOGAN KATZ ON YOUR BEHALF BE TRANSMITTED ELECTRONICALLY TO THE CANADA REVENUE AGENCY (OR, IF APPLICABLE, MINISTÈRE DU REVENU DU QUÉBEC). THIS INCLUDES PERSONAL TAX, INFORMATION SLIPS AND ANY OTHER DOCUMENTS THAT CAN BE TRANSMITTED ELECTRONICALLY.

The arrangements outlined in this letter will remain applicable from year to year unless changed by either you or us in writing. If you are in agreement with the above noted terms, please sign and date this letter at the bottom of page 2, and return it to us.

Also, on the back of this page, please list the names of the individuals - for example, each family member for whom we are preparing a personal income tax return - covered by these terms.

If you have any questions concerning this matter, please do not hesitate to contact us.

Yours very truly,



LOGAN KATZ LLP
CHARTERED ACCOUNTANTS

...OVER

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The following are the individuals covered by the terms of this engagement:

Please print full name

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____

If you do not complete the above, we will prepare the same returns as in 2008.

I agree with the terms and conditions as set out in this engagement letter. I confirm that I am providing all the information with respect to income earned in 2009, and all the deductions I wish to be claimed were incurred for the purposes of earning income.

Date

Please PRINT name

Signature
