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Creative Progressive Accounting Solutions

December 28, 2009

**PLEASE BRING THIS IN WITH
TAX DOCUMENTATION**

RE: 2009 Business Tax Return Preparation Engagement Letter & Client Questionnaire Attachment

Dear Client:

We are pleased to confirm and specify the terms of our engagement and to clarify the nature and extent of the services we will provide regarding the preparation of the tax return(s).

We will prepare the company's 2009 federal tax return, and tax returns for the state and local taxing authorities in which the company has incorporated in and/or is doing business in (collectively, the "returns") in 2009. This engagement pertains only to the 2009 tax year, and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority. We are responsible for preparing only the returns referenced above. The company is responsible for providing us with all information necessary to identify all states and localities in which it conducts business or derives income. If the company has tax filing requirements in a given state or local municipality but does not file that return, there could be possible adverse ramifications such as an unlimited statute of limitations, penalties, etc.

Our engagement will be satisfied upon delivery of the completed returns to the company. Therefore, the company will be solely responsible for filing the returns with the appropriate taxing authorities.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. The company acknowledges that any such understated tax, and any imposed interest and penalty thereon, are its responsibility, and that we have no responsibility in that regard. If you would like information on the amount or the circumstances of these interest and penalties, please contact us. The company's returns may be selected for review by the taxing authorities or may receive a notice requesting a response to certain issues on the tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination or inquiry, we will be available upon request to represent the company or respond to such inquiry. At that time, we will provide a subsequent engagement letter to clarify the nature and extent of services we will provide regarding the tax examination or inquiry response and will render additional invoices for these services and expenses incurred.

We will prepare the returns from information the company provides us. It is the company's responsibility to provide all the information required for the preparation of complete and accurate returns. We will not audit or otherwise verify the information the company submits. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Historically, we have provided the company with assistance in preparing certain reconciliations of balance sheet and income statement accounts based on information the company has supplied to us. This assistance is as follows:

- Reconciliation of Retained Earnings,
- Reconciliation of Notes Payable,
- Reconciliation of Shareholder Loans,
- Recognition of Depreciation and Amortization Expenses, and
- Reconciliation of Wages/Salary, Payroll Taxes and Payroll Liabilities.

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Unless otherwise noted by the company, this same assistance will be provided during the current year engagement and is subject to the same terms and conditions set forth in this letter. Please note that we will not determine the completeness or accuracy of the information supplied by the company and the assistance we do provide is not to be construed as an oversight function, in any respect, of the company's accounting system; therefore, there should be no reliance, stated or implied, by the company on the accuracy of the assistance we are to provide. As a result of our assistance, we may propose standard, adjusting, or correcting journal entries to your financial statements. The company, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries on the returns. Furthermore, it is the company's responsibility, once these entries have been agreed to, to post the entries to its accounting system in a timely manner.

Any additional services not referenced above will be considered "out of scope" of this engagement letter. Prior to the commencement of "out of scope" services, we will discuss the nature and extent of the work and provide a subsequent engagement letter that clarifies these services.

The timeliness of the company's cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare the returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive this information from the company, as noted above, by **March 1, 2010**, it may be necessary for us to pursue extensions of the due date of the returns, and we reserve the right to suspend our services or withdraw from this engagement. Various penalties and interest are imposed when taxpayers fail to pay the full amount of taxes owed by the filing due date. Furthermore, additional penalties and interest are imposed when taxpayers fail to remit the proper amount of subsequent year tax estimates. Based on information the company has provided to us, we can assist in determining the correct amount of taxes owed for the current year and subsequent year tax estimates. The company acknowledges that any such penalties and interest that arise due to the underestimation of current year taxes owed or subsequent year tax estimates remitted is its own responsibility, and that we have no responsibility in that regard. If you would like information on the amounts or the circumstances of these penalties and interest, please contact us.

We will not audit or otherwise verify the data the company submits. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, it may be necessary to ask the company for clarification of some of the information provided, and we will inform the company of any material errors, fraud, or other illegal acts that come to our attention.

The company is responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, and for retaining supporting documentation for those transactions, all of which will, among other things, help assure the preparation of proper returns. Furthermore, the company is responsible to review all of the information presented on the tax return for correctness.

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline in a written communication each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on the company's behalf, the alternative that you select after having considered the information provided by us. Pursuant to standards prescribed in IRS Circular 230 and IRC 6694, we are forbidden from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the return unless we disclose this tax position on a separate attachment to the tax return. Substantial authority is generally viewed by tax professionals as requiring at least a 40% probability that the tax position taken will be sustained on its merits. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

Our fees for this engagement are not contingent on the results of our service. Rather, our fees for this engagement will be based on a number of factors, including but not limited to, the time spent as well as the complexity of the services we will perform. In addition, the company agrees to reimburse us for any out-of-pocket costs incurred in connection with the performance of our services.

Our fees and costs will be billed monthly, and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to an interest charge of 1½% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, the company agrees to reimburse us for the costs of collection, including attorneys' fees.

If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the return. The company will be obligated, through the date of termination, to compensate us for all outstanding invoices as well as our final invoice, and to reimburse us for our entire out-of-pocket costs. For these purposes, any nonpayment, inability to sign the tax return, or non-response by the company of information requested (among other things) will constitute a basis for our election to terminate our services.

The company should retain all the documents, canceled checks, and other data that form the basis of income, deductions, and credits. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. The company has the final responsibility for the tax returns and, therefore, it should be reviewed carefully before being signed.

It is our policy to retain engagement documentation for a period of seven years (five years for former clients), after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of original records during the engagement; those documents will be returned to the company promptly upon completion of the engagement.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, the company agrees to compensate us, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we become obligated to pay any judgment or similar award, the company agrees to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that the company provided to us during the course of this engagement. The company agrees to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs.

The company agrees that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that it will engage in the mediation process in good faith once a written request to mediate has been given by either party to the engagement. Any mediation initiated as a result of this engagement shall be administered by a law firm specializing in the mediation process, not associated with either party, and selected by us, according to its mediation rules. Any ensuing litigation shall be conducted within the County of Brown, Wisconsin, according to Wisconsin law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment the company obtains shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by the company, for the services set forth in this engagement letter.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If, after full consideration and consultation with counsel if so desired, the company agrees to authorize us to prepare the tax returns pursuant to the terms set forth above, please execute this letter on the line below designated for signature by an officer, and return this executed letter to this office along with all supporting documentation requested therein. The company should keep a copy of this fully executed letter for its records. If this firm does not receive from the company this letter, in fully executed form, but receives supporting documentation requested therein, then such receipt by this office shall be deemed to evidence the company's acceptance of all of the terms set forth above and we will commence with the tax return preparation process. **HOWEVER, UNDER NO CIRCUMSTANCES SHALL WE SIGN A COMPLETED TAX RETURN OR PREPARE AN EXTENSION UNTIL WE RECEIVE FROM THE COMPANY THIS SIGNED ENGAGEMENT LETTER.** If this office receives no response to this letter, then this office will not proceed to provide any professional services, and will not prepare your income tax returns.

Thank you for your attention in this matter, and please contact us with any questions that you may have.

Sincerely,

Evans Race & Van Dreel CPAs

ACCEPTED AND AGREED:

Officer

Date

2009 BUSINESS TAX RETURN QUESTIONNAIRE

To further assist in the organization of your business's 2009 tax information, the following is a tax questionnaire relating to specific transactions that may have occurred during the year. This tax questionnaire is mandatory in order to ensure that we prepare the most accurate tax return possible; we strongly recommend that you take a few moments and complete the following questions. Failure to answer will be treated as "NO" or "Zero" in each instance.

General Business Information (All businesses):	Yes	No
Did the business address change during 2009?		
If yes, please provide the new address, phone number, cell phone number, and email address in the sections below:		
Address:		
Email:		
Cell phone:		
Work phone:		
Did the business elect or revoke its S-corporation status during 2009?		
Was there a change in ownership at any time during 2009? Please note that a change in ownership may create a transaction resulting in special reporting requirements. Please discuss this matter with one of our tax managers.		
If yes, please provide the following information on any new shareholders/partners:		
Names of Incoming Shareholders/Partners:		
Social Security No./EIN:		
Date of Transfer:		
% of Ownership/# of Shares Transferred to:		
If yes, please provide the following information on any old shareholders/partners:		
Names of Outgoing Shareholders/Partners:		
Date of Transfer:		
% of Ownership/# of Shares Transferred from:		
Employment (Corporations only):	Yes	No
Did the business pay compensation to its officers/shareholders and was that compensation compensatory with the services that were provided to the business?		
Did the business pay, on behalf of the more than 2% shareholders, fringe benefits (including health insurance premiums)?		
If yes, were these fringe benefits reported on a W-2?		
Did the business provide health benefits or other fringe benefits to family or friends of the shareholders who are not employees?		
Do any family members of the shareholders work in the business and receive compensation for their services?		
Did the business use independent contractors who received \$600 or more in payments during 2009?		
If yes, the business is required to complete and issue a Form 1099-MISC for all such individuals, partnerships, or LLCs. Has the business issued (or plan to issue) such Form 1099-MISCs?		

Employment (Partnerships/LLCs only):		Yes	No
Did the business pay guaranteed payments to its members/partners and were those payments compensatory with the services that were provided to the business?			
Did the business pay, on behalf of the partners/members, fringe benefits (including health insurance premiums)?			
If yes, were these fringe benefits reported as part of the partners/members guaranteed payment?			
Did the business provide health benefits or other fringe benefits to family or friends of the partners/members who are not employees?			
Do any family members of the partners/members work in the business and receive compensation for their services?			
Did the business use independent contractors who received \$600 or more in payments during 2009?			
If yes, the business is required to complete and issue a Form 1099-MISC for all such individuals, partnerships, or LLCs. Has the business issued (or plan to issue) such Form 1099-MISCs?			
Related Party Transactions (All businesses):		Yes	No
Did the business pay rents, receive rents, buy products, sell products, perform services, or receive services from related parties such as family members or a business in which the business shareholders, partners or members have an ownership interest?			
If yes, please describe all relationships:			
Have any of the shareholders, partners, or members loaned money to the business?			
If yes, has a legal note from the lender to the business been executed?			
Also, please provide the following information:			
Amount Lent:			
Date Lent:			
Terms of Note:			
Related Party Transactions (Continued):		Yes	No
Has the business loaned money to any of the shareholders, partners, members, or family members?			
If yes, has a legal note from the business to the borrower been executed?			
Also, please provide the following information:			
Amount Lent:			
Date Lent:			
Terms of Note:			
Have any of the shareholders, partners, or members contributed additional capital to the business?			
Automobile Expenses (All businesses):		Yes	No
Does the business provide company vehicles for its employees (including shareholders and partners/members)?			
If yes, do the business employees maintain mileage logs and trip sheets for each trip? Automobile expenses need to be substantiated with mileage logs and trip sheets for each trip. Commuting miles between home and a fixed work location are not considered deductible business miles.			
For each employee vehicle, please provide the following information (if more than two vehicles, please include on separate attachment):			
Vehicle #1 - Auto Make, Model, and Year:			
Date Placed in Service:			
Employee Using Auto:			
Mileage From January 1, 2009 to December 31, 2009:			
Total Miles Driven:		Total Business Miles Driven:	

Vehicle #2 - Auto Make, Model, and Year:			
Date Placed in Service:			
Employee Using Auto:			
Mileage From January 1, 2009 to December 31, 2009:			
Total Miles Driven:		Total Business Miles Driven:	
Has the business included any personal use of the automobile in the employee's income?			
Personal Computers for Out-of-Office Use and Cellular Phones (All businesses):		Yes	No
Does the business provide personal computers and/or cell phones to its employees (including shareholders and partners/members) for use outside of work? Expenses associated with these types of arrangements are only deductible for the percentage of documented business use.			
If yes, please provide the following information (if more than two items, please provide on additional attachment):			
Employee Name:		Employee Name:	
Computer or Cell Phone:		Computer or Cell Phone:	
Amount of Business Use:		Amount of Business Use:	
Entertainment Expenses (All businesses):		Yes	No
Has the business incurred any entertainment costs? Business meals for employees such as holiday parties, lunches, birthdays, company outings are 100% deductible if only employees and their family attend. Business meals with clients are only 50% deductible and require that you document who you dined with and the business purpose. A receipt is not required for expenses under \$75, but documentation is still required. Entertaining clients at any event, such as a sporting event, etc., is only 50% deductible and you must document that there was a bona fide business discussion prior to or following the entertainment event.			
Does the business have documentation to support these costs as a deduction?			
How much entertainment expense incurred is deductible?		\$	
Charitable Deductions (All businesses):		Yes	No
Did the business make any charitable contributions? For charitable contributions for less than \$250, the business is required to substantiate the amount given with a receipt. For charitable contributions for \$250 or more, the business is required to substantiate the amount given with written acknowledgement from the charitable organization.			
How much in cash did the business make in charitable contributions?		\$	
Does the business have receipts?			
How much in check or credit card did the business make in charitable contributions?		\$	
Does the business have written acknowledgement for all contributions over \$250?			
Did the business make any contributions with appreciated property?			

December 28, 2009

RE: 2009 Business Tax Return Preparation Engagement; Disclosure Policies

Dear Client:

This letter serves to inform you of this firm's policy of disclosure with respect to tax return information in connection with the above engagement.

We shall not knowingly or recklessly disclose the information you furnish us except as provided by law. We may disclose tax return information to an officer or employee of the Internal Revenue Service.

If the firm provides software to you that is used in connection with the preparation or filing of your tax return, the tax return preparer may use your tax return information to update your software for the purpose of addressing changes in IRS forms, e-file specifications and administrative, regulatory, and legislative guidance, or to test and ensure the software's technical capabilities without the taxpayer's consent. Also, an officer, employee, or member of the firm may use the tax return information, or disclose the tax return information to another officer, employee, or member of the same firm, for the purpose of performing services that assist in the preparation of, or assist in providing auxiliary services in connection with the preparation of the taxpayer's tax return, except with respect to such individuals who are located outside the United States or any territory or possession of the United States unless you give consent to such use or disclosure.

In general, an officer, employee, or member of the firm may disclose tax return information to another tax return preparer (who is not an officer, employee, or member of the firm located in the United States (including any territory or possession of the United States) for the purpose of preparing or assisting in preparing a tax return, or obtaining or providing auxiliary services in connection with the preparation of any tax return, so long as the services provided are not substantive determinations or advice affecting the tax liability reported by taxpayers. A substantive determination involves an analysis, interpretation, or application of the law. The authorized disclosures permitted include one tax return preparer disclosing tax return information to another tax return preparer for the purpose of having the second tax return preparer transfer that information to, and compute the tax liability on, your tax return by means of electronic, mechanical, or other form of tax return processing service. The authorized disclosures permitted also include disclosures by a tax return preparer to an Authorized IRS e-file Provider for the purpose of electronically filing the return with the IRS. Authorized disclosures also include disclosures to a second tax return preparer for the purpose of making information concerning the return available to the taxpayer. This would include, for example, whether the return has been accepted or rejected by the IRS, or the status of your refund. The firm may not disclose tax return information to another tax return preparer for the purpose of the second tax return preparer providing substantive determinations without first receiving the taxpayer's consent. The firm may disclose tax return information to a person under contract with the tax return preparer in connection with the programming, maintenance, repair, testing, or procurement of equipment or software used for purposes of tax return preparation only to the extent necessary for the person to provide the contracted services, and only if the tax return preparer ensures that all individuals who are to receive disclosures of tax return information receive a written notice that informs them of the applicability of §§6713 and 7216 to them and describes the requirements and penalties of such sections.

In preparing a tax return of a second taxpayer, the firm may use, and may disclose to the second taxpayer in the form in which it appears on the return, any tax return information that the tax return preparer obtained from you if the second taxpayer is related to you, and your tax interest in the information is not adverse to the second taxpayer's tax interest in the information. However, you may expressly prohibit such disclosure or use. For these purposes, a taxpayer is related to another taxpayer if they have any one of the following relationships: Husband and wife, child and parent, grandchild and grandparent, partner and partnership, trust or estate and beneficiary.

The disclosure limitations do not apply to the order of any court of record, federal, state, or local; a subpoena issued by a grand jury, federal or state; a subpoena issued by the United States Congress; an administrative order, demand, summons or subpoena that is issued in the performance of its duties by any federal agency, or a state agency, body, or commission charged under the laws of the state or a political

subdivision of the state with the licensing, registration, or regulation of tax return preparers; a written request from a professional association ethics committee or board investigating the ethical conduct of the tax return preparer; or a written request from the Public Company Accounting Oversight Board in connection with an inspection under §104 of the Sarbanes-Oxley Act of 2002, or an investigation under §105 of such Act, for use in accordance with such Act. The firm may disclose tax return information to an attorney for purposes of securing legal advice; to an employee of the Treasury Department for use in connection with any investigation of the tax return preparer (including investigations relating to the tax return preparer in its capacity as a practitioner) conducted by the IRS or the Treasury Department; or to any officer of a court for use in connection with proceedings involving the tax return preparer (including proceedings involving the tax return preparer in its capacity as a practitioner), or the return preparer's client, before the court or before any grand jury that may be convened by the court.

The firm may use your tax return information, or disclose the information to another officer, employee or member of the firm, consistent with applicable legal and ethical responsibilities, who may use the tax return information for the purpose of providing other legal or accounting services to the business. As an example, an accountant who prepares a tax return for the business may use the tax return information, or disclose it to another officer, employee or member of the firm, for use in connection with the preparation of books and records, working papers, or accounting statements or reports for you. In the normal course of rendering the accounting services to you, the accountant may make the tax return information available to third parties, including stockholders, management, suppliers, or lenders, consistent with the applicable legal and ethical responsibilities, unless you direct otherwise.

The firm may, consistent with the applicable legal and ethical responsibilities, take your tax return information into account, and may act upon it, in the course of performing accounting services for another client, or disclose the information to another officer, employee or member of the firm to enable that other officer, employee or member to take the information into account, and act upon it, in the course of performing accounting services for another client. This is permissible when the information is, or may be, relevant to the subject matter of the accounting services for the other client, and consideration of the information by those performing the services is necessary for the proper performance of the services. In no event, however, may the tax return information be disclosed to a person who is not an officer, employee or member of the accounting firm, unless the disclosure is exempt from the disclosure provisions.

If, after furnishing tax return information to the firm, you die or become incompetent, insolvent, or bankrupt, or your assets are placed in conservatorship or receivership, the firm may disclose the information to your duly appointed fiduciary of your estate, or to the duly authorized agent of the fiduciary.

The uses and disclosures with respect to software preparation, other tax return preparers within the firm, and tax return preparers located outside the United States, as well as the disclosures to other tax return preparers within the United States and the disclosures to programming and maintenance contractors permitted above apply to the disclosure of any tax return information in the preparation of, or in connection with the preparation of, any tax return under the law of any state or political subdivision thereof, of the District of Columbia, of any territory or possession of the United States, or of a country other than the United States. The nondisclosure and non-use provisions do not apply to the use by the firm of any tax return information in the preparation of, or in connection with the preparation of, any tax return of yours under the law of any state or political subdivision thereof, of the District of Columbia, of any territory or possession of the United States, or of a country other than the United States. They also do not apply to the disclosure or use by any tax return preparer of any tax return information in the audit of, or in connection with the audit of, any tax return of yours under the law of any state or political subdivision thereof, the District of Columbia, or any territory or possession of the United States.

The firm may use and disclose tax return information that you provide to us to pay for tax preparation services to the extent necessary to process or collect the payment. For example, if you give us a credit card to pay for tax preparation services, the firm may disclose your name, credit card number, credit card expiration date, and amount due for tax preparation services to the credit card company, as necessary, to process the payment. Any tax return information that you did not give us for the purpose of making payment for tax preparation services may not be used or disclosed by the firm without your prior written consent, unless otherwise permitted under another provision.

The firm may retain your tax return information, including copies of tax returns, in paper or electronic format, prepared on the basis of the tax return information, and may use the information in connection with the preparation of another of your tax returns or in connection with an examination by the Internal Revenue Service of any tax return or subsequent tax litigation relating to the tax return. The firm may compile and maintain a separate list containing solely the names, addresses, email addresses, and phone numbers of taxpayers whose tax returns the firm has prepared or processed. This list may be used by the compiler solely to contact the taxpayers on the list for the purpose of offering tax information or additional tax return preparation services to such taxpayers. The firm may not transfer the taxpayer list, or any part thereof, to any other person unless the transfer takes place in conjunction with the sale or other disposition of the firm's tax return preparation business. A person who acquires a taxpayer list, or a part thereof, in conjunction with a sale or other disposition of a tax return preparation business is also subject to these provisions with respect to the list. The term list includes any record or system whereby the names and addresses of taxpayers are retained. These provisions also apply to the transfer of any records and related papers.

The firm may use, for the limited purpose specified, tax return information to produce a statistical compilation of data. The purpose and use of the statistical compilation must relate directly to the internal management or support of the firm's tax return preparation business. The firm may not disclose or use the tax return information in connection with, or in support of, businesses other than tax return preparation. The firm may not disclose the compilation, or any part thereof, to any other person unless disclosure of the statistical compilation is made in order to comply with financial accounting or regulatory reporting requirements, or occurs in conjunction with the sale or other disposition of the firm's tax return preparation business. A person who acquires a compilation, or a part thereof, in conjunction with a sale or other disposition of a tax return preparation business is subject to the same limitations with respect to the compilation as if the acquiring person had compiled it.

The firm may disclose your tax return information for the purpose of a quality or peer review to the extent necessary to accomplish the review. A quality or peer review is a review that is undertaken to evaluate, monitor, and improve the quality and accuracy of a tax return preparer's tax preparation, accounting, or auditing services. A quality or peer review may be conducted only by attorneys, certified public accountants, enrolled agents, and enrolled actuaries who are eligible to practice before the Internal Revenue Service. Tax return information may also be disclosed to persons who provide administrative or support services to an individual who is conducting a quality or peer review, but only to the extent necessary for the reviewer to conduct the review. Tax return information gathered in conducting a review may be used only for purposes of a review. No tax return information identifying a taxpayer will be disclosed in any evaluative reports or recommendations that may be accessible to any person other than the reviewer or the tax return preparer being reviewed.

The firm is not prohibited from the disclosure of any tax return information to the proper federal, state, or local official in order, and to the extent necessary, to inform the official of activities that may constitute, or may have constituted, a violation of any criminal law or to assist the official in investigating or prosecuting a violation of criminal law. A disclosure made in the bona fide but mistaken belief that the activities constituted a violation of criminal law is not subject to the nondisclosure and non-use rules.

In the event of incapacity or death of the tax return preparer, disclosure of tax return information may be made for the purpose of assisting the tax return preparer or his legal representative (or the representative of a deceased tax return preparer's estate) in operating the tax return preparer's business.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov. Thank you for your attention in this matter, and please contact us with any questions that you may have.

Sincerely,

Evans Race & Van Dreel CPAs