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Creative Progressive Accounting Solutions

December 28, 2009

**PLEASE BRING THIS IN WITH
TAX DOCUMENTATION**

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

Dear Client:

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

We will prepare your 2009 joint (or individual, if applicable) federal income tax return, and income tax returns for the state and local taxing authorities in which you deemed yourself a resident in 2009 (collectively, the "returns"). 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. If you have taxable activity in a state or local municipality other than that referenced, you are responsible for providing our firm with all the information necessary to prepare any additional applicable state and local income tax returns, as well as informing us of the applicable states and local municipalities. If you have income tax filing requirements in a given state or local municipality but do not file that return, there could be possible adverse ramifications, such as an unlimited statute of limitations, penalties, etc.

Our engagement will be complete and payment for the preparation of the tax return is due upon delivery of the completed returns to you. If you choose not to efile the returns, you will be solely responsible to file the returns with the appropriate taxing authorities.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalty thereon, are your 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. Your returns may be selected for review by the taxing authorities or you may receive a notice requesting a response to certain issues on your 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 you or respond to such inquiry. At that time, we will provide you 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 any expenses incurred.

We will prepare the returns from information that you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. The attached questionnaire is intended to guide you in gathering the necessary information to prepare your return and to assist us in keeping your fee to a minimum. If requested by you, we will furnish you with a more detailed tax planner than the one already attached, to guide you in gathering the necessary information. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Any accounting and/or bookkeeping services will be considered "out of scope" of this engagement letter. Prior to the commencement of "out of scope" services, we will discuss

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with you the nature and extent of the work and provide you with a subsequent engagement letter that clarifies these services.

The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive this information from you, as noted above, by **April 7, 2010**, it may be necessary to pursue extensions of the due date of your 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 you have provided to us, we can assist you in determining the correct amount of taxes owed for the current year and subsequent year tax estimates. You acknowledge that any such penalties and interest that arise due to the underestimation of current year taxes owed or subsequent year tax estimates remitted are your 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 you submit. 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 you for clarification of some of the information you provide, and we will inform you of any material errors, fraud, or other illegal acts that come to our attention.

You are 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, you are responsible to review all of the information presented on your tax return for correctness.

AS AN ATTACHMENT TO THIS ENGAGEMENT LETTER, YOU WILL FIND A CLIENT QUESTIONNAIRE. THIS TOOL IS USED TO PROCESS THE PREPARATION OF YOUR RETURN. PLEASE ANSWER ALL QUESTIONS. FAILURE TO ANSWER WILL BE TREATED AS A "NO" RESPONSE AND BLANK AMOUNTS WILL BE TREATED AS ZERO AMOUNTS.

Substantive determinations

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 your 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, or unless we have a reasonable belief that there is a reasonable basis for the tax position taken on the return and 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 and the complexity of the services we will perform. In addition, you agree 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 periodically, 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 1.5% 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, you agree 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 your return. You 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 all of our out-of-pocket costs. For these purposes, any nonpayment, inability to sign the tax return, or non-response by you of information requested (among other things) will constitute a basis for our election to terminate our services.

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.

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 your original records during the engagement; those documents will be returned to you promptly upon completion of the engagement.

If the income tax returns we are to prepare in connection with this engagement are joint returns, and because you will each sign those returns, then each of you is our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your returns.

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, you agree 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, you agree to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that you provided to us during the course of this engagement. You agree to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs.

You agree 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 you 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 you obtain

shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, 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, you agree to authorize us to prepare your personal income tax returns pursuant to the terms set forth above, please execute this letter on the line(s) below designated for your signature(s), and return the executed letter to this office. You should keep a copy of this fully executed letter for your records. If this firm does not receive from you this letter, in fully executed form, but receives from you a completed copy of the client questionnaire and/or supporting documentation, then such receipt by this office shall be deemed to evidence your 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 YOU THIS SIGNED ENGAGEMENT LETTER.** If this office receives from you no response to this letter, then this office will not proceed to provide you with 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:

Taxpayer

Date

Spouse (if applicable)

Date

2009 CLIENT QUESTIONNAIRE ATTACHMENT

THIS ATTACHMENT TO THE ENGAGEMENT LETTER IS USED TO PROCESS THE PREPARATION OF YOUR RETURN. PLEASE ANSWER ALL QUESTIONS. FAILURE TO ANSWER WILL BE TREATED AS A “NO” RESPONSE AND BLANK AMOUNTS WILL BE TREATED AS ZERO AMOUNTS.

Checklist:		
Complete the following checklist of common items that are used to prepare your individual tax return. Please indicate the quantity of the items that pertain to your return.		
Quantity		
Items of Income:	Compensation – Wages/Salary (W-2s)	
	Interest Income (1099-INTs)	
	Dividend Income (1099-DIVs)	
	Capital Gains/Losses (1099-Bs and Realized Gains/Loss Statements)	
	Sale of Real Estate (1099-Ss, Settlement Sheets, Cost Basis)	
	Self Employment /Business Income (1099-MISCs and Associated Expenses)	
	Rental Real Estate Income (1099-MISCs and Associated Expenses)	
	Partnership, S-Corporation, Trust/Estate Income (K-1s)	
	State/Local Tax Refunds (1099-Gs)	
	IRA and Pension Income (1099-Rs)	
	Social Security Benefits (1099-SSAs)	
	Alimony and Unemployment Compensation (1099-Gs)	
	Long-term Care (1099-LTCs)	
	Cancellation of Debt Income (1099-Cs)	
	Gambling Income (1099-MISCs or W-2Gs)	
Other Income: List		
Income Adjustments:	Self-Employed Health Insurance (1099- HSA/MSAs)	
	IRA/SEP Contributions	
	Tuition Expenses Paid (1098-Ts)	
	Tuition Plan Contributions/Withdrawals (1099-Qs)	
	Student Loan Interest Paid (1098-Es)	
	Other Adjustments: List	
Items of Deductions and Credits:	Medical Expenses	
	Real Estate Taxes (1098s or Real Estate Tax Bills)	
	Mortgage Interest (1098s)	
	Investment Interest Expense	
	Charitable Contributions	
	Unreimbursed Business Expenses	
	Other Deductions: List	
	Child and Dependent Care Expenses	
	Other Credits: List	
Please provide any additional tax documentation, so that we may accurately include all taxable income you may have received throughout the year. If you are uncertain, provide the information and we will determine the tax impact.		

Personal Information:		Yes	No
Were you married, divorced, or widowed at any time during the year?			
If you are married, do you and your spouse want to file separate returns?			
Did your address change during year?			
If yes, please provide your new address, home phone number, cell phone number, and email address in the sections below:			
Address:			
Email:			
Cell phone:			
Home phone:			
Dependents:		Yes	No
Can you or your spouse be claimed as a dependent by another taxpayer?			
Were there any changes in dependents from the prior year?			
If yes and adding a dependent, please provide the following information. If more than one addition, please include on a separate attachment.			
Name:			
Social Security No.:			
Date of Birth:			
No. of Months Living at Residence:			
If yes and losing a dependent, please identify below. If more than one deletion, please include on a separate attachment.			
Name:			
Did you pay for childcare while you worked or looked for work?			
If yes, please provide the following information:			
Provider's Name:			
Provider's Address:			
Social Security/EIN No.:			
		Amounts Paid in 2009:	\$
Do you have any children under the age of 18 on 1/1/10 or under the age of 24 on 1/1/10 and were full time students with wages, interest, or dividend income over \$900, or who have sold any stock in 2009?			
If yes, do you want us to prepare their return(s)?			
Did you adopt a child or begin adoption proceedings during 2009?			
Schedule A - Itemized Deductions Information:		Yes	No
Are you claiming a deduction for mortgage interest expense and real estate taxes paid on your personal residence or second home?			
If yes, please provide all 1098 mortgage interest statements and all real estate tax bills for 2009?			
Are you claiming a deduction for mortgage interest paid to a financial institution, for which someone else received the Form 1098, or for mortgage interest paid to an individual or other non-financial institution and did not receive the Form 1098?			
If yes, please provide the following information:			
Lender/Individual's Name:			
Social Security/EIN No.:			
		Amounts Paid in 2009:	\$

Schedule A - Itemized Deductions Information (cont.):		Yes	No
Did you make any large purchases, such as a motor vehicle, RV, or boat in 2009?			
If yes, please provide the invoice amount and sales tax paid on the transaction.			
Did you make any purchase of a new automobile between 2/17/09 and 12/31/09?			
If yes, please provide the invoice amount and sales tax paid on the transaction.			
For contributions made with cash to a charitable organization, do you have receipts or a cancelled check substantiating the amount given? Receipts are required regardless of the dollar amount, even for as little as a \$1 contribution. Please provide details in separate list.			
Please provide details for each contribution in the amount of less than \$250 and made with checks or credit cards in separate list.			
For each contribution in the amount of \$250 or more and made with checks or credit cards to a charitable organization, do you have written acknowledgement from the charity substantiating the amount given? Written acknowledgements are required. Cancelled checks are insufficient. Please provide details in separate list.			
For each contribution of clothing and household goods made to a charitable organization valued at an amount of less than \$250, are these items in good condition or better? If yes, please provide details in separate list.			
For each contribution of clothing and household goods made to a charitable organization valued at an amount between \$250 and \$499, are these items in good condition or better and do you have a receipt substantiating the value of these items? If yes, please provide details in separate list.			
For each contribution of clothing and household goods made to a charitable organization valued at an amount of \$500 or more , are these items in good condition or better and do you have a receipt substantiating the value of these items?			
If yes, please provide the following information (if more than one contribution, please attach a separate sheet):			
Name of Charity:			
Address of Charity:			
Amount Given in 2009:		\$	
Have you made any other types of charitable contributions (such as appreciated property)?			
If yes, please provide details:			
Did you incur any casualty or theft losses during the year?			
If yes, provide the following details:			
Description of Loss:			
Property on Which Loss Occurred:			
Amount of Loss in 2009:		\$	
Amount Reimbursed by Insurance in 2009:		\$	
Did you pay union or professional dues?			
Amount Paid in 2009:		\$	
Did you incur uniform costs?			
Amount Paid in 2009:		\$	
Did you have un-reimbursed business expenses such as supplies, travel, or meals and entertainment? If Yes, please attach details.			
Do you have un-reimbursed business automobile expenses? Please see Schedule C below.			
Do you have any gambling losses (to the extent of gambling winnings)?			
Gambling losses need to be substantiated with contemporaneous gambling logs or other documentation. Can you substantiate your gambling losses with the required supporting documentation?			
Amount of Loss in 2009:		\$	

Schedule B - Interest and Dividend Income:			Yes	No
Did you receive dividend income on shares of stock that you did not own for at least 61 days during the 121-day period beginning 61 days before the ex-dividend date?				
Did you have any tax-exempt income?				
Schedule C - Self-Employment/Business Income and Expenses:			Yes	No
Did you start, continue or dispose of a business activity during the past year? If yes, please discuss the matter with one of our tax managers.				
If yes, please provide a list of your related business revenue and expenses (including health insurance), any newly acquired business assets, and assets that were disposed of in 2009.				
Were you or your spouse eligible to be covered under an employer's health plan at another job?				
If yes, how many months were you covered?			Months:	
Did you use any part of your personal residence as a home office?				
Do you have un-reimbursed business automobile expenses?				
Automobile expenses need to be substantiated with mileage logs and trip sheets for each trip. Commuting miles between your home and a fixed work location are not considered deductible. Can you substantiate your automobile expenses with the required supporting documentation?				
If yes, please provide the following information:				
Auto Make, Model, and Year:				
Date Placed in Service:				
Mileage From January 1, 2009 to December 31, 2009:				
Total Miles Driven:		Total Business Miles Driven:		
Schedule E/F - Rental or Farm Income and Expenses:			Yes	No
Did you purchase, continue or dispose of a rental or farm activity during the past year? If yes, please discuss the matter with one of our tax managers.				
If yes, please provide a list of your related rental or farm revenue and expenses, any newly acquired business assets, and assets that were disposed of in 2009.				
Schedule D - Capital Transactions:			Yes	No
Did you sell any type of asset (rental real estate, vacation home(s), land, securities, bonds, privately held corporations or partnerships, collectibles, etc.) and did not receive a Form 1099-B and/or Form 1099-S?				
If yes, please attach a statement of cost basis, dates of purchase, date of sale, and sales price.				
If you sold a security or bond at a loss, did you buy back the identical security or bond sold within 30 days before or after the sale?				
Did any securities sold this year pay a stock dividend or have a stock split?				
Was the sale of any asset in conjunction with a plan to acquire a like-kind asset in a 1031 exchange?				
Did you receive a note receivable from the buyer as part or all of your proceeds from the sale?				
If you sold any asset at a loss, were you related to the buyer?				
Did you receive grants of stock options from your employer, exercise any stock options granted to you, or dispose of any stock acquired under a qualified employee stock purchase plan?				
If yes, please provide support (statements/schedules from your employer).				
Did you engage in any put or call transactions?				
Did you have any debts canceled, forgiven, or refinanced during 2009?				

Schedule D - Principal Residence Transactions:		Yes	No
Did you purchase a principal residence (a residence in which you lived more than 50% of the time) in 2009 or are you planning on purchasing a principal residence in 2010?			
If yes, please attach the closing statements.			
If yes, have you and/or your spouse owned a principal residence within three years of the purchase of your new principle residence?			
If the answer to the preceding question is no, have you or your spouse owned the same principal residence for five of the eight years preceding the purchase in 2009 or 2010?			
Have you refinanced a mortgage or taken out a home equity loan on your principal residence this year?			
Did you use any of the proceeds for any other purpose than improving your principal residence?			
Did you sell your principal residence in 2009? If no, go to the next section. If yes:			
Did you occupy the home as your principal residence for at least 2 years out of the 5-year period prior to the sale?			
Did you ever rent out this property?			
Did you ever use any portion of the home for business purposes?			
Have you or your spouse sold a principal residence within the last 2 years?			
At the time of the sale, the principal residence was owned by:		Taxpayer	Spouse
			Both
Schedule E - Income from S-Corporations, Partnerships or Trust/Estates:		Yes	No
Did you purchase, continue or dispose of a privately held business activity during the past year in which you have or are to receive a Schedule K-1?			
If yes, please provide K-1 and discuss the matter with one of our tax managers.			
Are you or did you become during the past year a beneficiary of a trust or estate in which you have or are to receive a Schedule K-1?			
If yes, please provided K-1 and discuss the matter with one of our tax managers.			
IRA/Pension Contributions and Distributions:		Yes	No
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA), Roth IRA, or pension plan?			
If yes, was it to acquire a principal residence or pay for qualified higher education expense?			
IRA/Pension Contributions and Distributions (cont.):		Yes	No
If yes, were any distributions from your IRA and/or Roth IRA distributed to a charitable organization?			
Did you or your spouse make a contribution to a retirement plan, 401k, SIMPLE, SEP, or IRA that is not reported on your W-2 or K-1?			
If yes, indicate amount and type of plan and the amount contributed:			
Taxpayer's Retirement Plan and Contribution Amount:		Spouse's Retirement Plan and Contribution Amount:	
Did you or your spouse contribute to a Roth IRA or convert an existing IRA to a Roth IRA?			
Did you retire or change jobs in 2009?			
Did you receive retirement or severance compensation?			
Did you or your spouse turn age 70 ½ (or were you older than 70 ½) during the year and have money in an IRA or other retirement account without taking your required minimum distribution? Please note that for 2009, no required minimum distribution was required to be taken.			

Energy Credits	Yes	No
Did you purchase and place in operation to your home in 2009 any of the following:		
Insulation materials or systems that are specifically designed to reduce the heat loss or gain for a dwelling;		
Exterior windows (including skylights) and doors;		
Metal or asphalt roofs with appropriate pigmented coatings or cooling granules that are specifically and primarily designed to reduce the heat gain for a dwelling?		
Do you have manufacturers' tax credit certification statements?		
If so, what were the amounts paid in 2009, NOT INCLUDING labor costs for installation?	\$	
Did you purchase and place in operation in your home in 2009 any of the following:		
An advanced main air circulating fan;		
A natural gas, propane, or oil furnace or hot water boiler with an annual fuel utilization efficiency rate of at least 95;		
An electric heat pump water heater, an electric heat pump, a central air conditioner, a natural gas, propane, or oil water heater;		
Biomass fuel stove that burns biomass fuel, including wood, to heat the home?		
Do you have manufacturers' tax credit certification statements?		
If so, what were the amounts paid in 2009, INCLUDING labor costs for installation?	\$	
Did you purchase and place in operation any of the following:		
Property that uses solar energy to generate electricity for use in a dwelling unit;		
Property that at least half of the energy used by such property for the purpose of heating the dwelling is derived from the sun, property that uses a wind turbine to generate electricity for use in a dwelling unit;		
Property that uses the ground or ground water as a thermal energy source to heat the dwelling unit or as a thermal energy sink to cool such dwelling unit;		
An integrated system comprised of a fuel cell stack assembly and associated balance of plant components that converts a fuel into electricity using electrochemical means?		
Do you have manufacturers' tax credit certification statements?		
If so, what were the amounts paid in 2009, INCLUDING labor costs for installation?	\$	
Gifts:	Yes	No
Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total aggregate value in excess of \$13,000 to any individual during the year?		
Did you or your spouse assist in the purchase of any asset (auto, home, etc.) for any individual during the year?		
Did you or your spouse make any gifts to a trust for any amount during the year?		
Do you or your spouse have a life insurance trust?		
Did you or your spouse forgive any indebtedness to any individual, trust, or entity during 2009?		
If yes, please explain:		

Education:				Yes	No
Did you or your dependents incur any post-secondary education expense, such as tuition?					
If yes, indicate the dependent, the type of expenses and the amount paid:					
Dependent's name:				\$	
Year of Post-Secondary Education:				\$	
Type of Educational Expenses:				\$	
Has the dependent student taken less than ½ of the normal full time workload in their course of study?					
Has the dependent student ever had a felony conviction for possessing or distributing a controlled substance?					
Did you or your spouse withdraw amounts from a Qualified Education Program (Section 529 plan) or Coverdell Education Savings Account that was not used for qualified higher education expenses?					
Did you or your spouse make any contributions to a Qualified Education Plan (Section 529 plan) or a Coverdell Educational Savings Account during 2009?					
If yes, please enter the following information:					
Name of Designated Beneficiary:	Social Security No.	State Sponsoring Plan	Account No.	Amount Contributed in 2009	
				\$	
				\$	
Did you pay any student loan interest?					
Miscellaneous:				Yes	No
Did you move to a different home because of a change in the location of your job?					
Did you have any household employees, whom you paid in excess of \$1,000 in any quarter or \$1,500 for the entire year?					
Did you file employment tax returns for these household employees?					
Did you receive unreported tip income of \$20 or more in any month in 2009?					
Did you or your spouse receive distributions from long-term care insurance contracts? If yes, include Form 1099-LTC.					
Did you purchase a new "hybrid" or alternate technology vehicle in 2009?					
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?					
Did you receive a punitive damage award or an award from damages other than for physical illness or injury?					
Did you receive any payments from insurance companies, legal settlements, disability payments, or other taxable income?					
Did you lose your job during 2009 because of foreign competition and pay for your own health insurance?					
Did you or your spouse have any transactions pertaining to a Health Savings Account (HSA) or Medical Savings Account (MSA) during 2009? If you received a distribution from an HSA or MSA, please attach Form 1099-HSA/MSA.					
With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2009?					
Did you engage in any bartering transactions?					
Did you create or transfer money or property to a foreign trust?					

Miscellaneous (contd.):		Yes	No
Were you or your spouse a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? If yes, we must file Form TD F 90-22.1 Report of Foreign Bank and Financial Accounts. Failure to file can result in penalties ranging from \$25,000 to \$100,000.			
Have you been involved in a reportable transaction? These are transactions which produce questionable tax shelters, transactions which provide refunds of lost tax benefits, and/or require strict confidentiality of the transaction's tax benefits that result in significant amounts of losses with book to tax differences or provide tax credits with holding periods of less than 45 days. Tax avoidance transactions are included in this category.			
2009 Federal, State and Local Estimated Tax Payments:			
	Date Paid	Federal Amount	State Amount
2009 1st Qtr. ES – due 4-15-09			
2009 2nd Qtr. ES – due 6-16-09			
2009 3rd Qtr. ES – due 9-15-09			
2009 4th Qtr. ES – due 1-15-10			
Local Earned Income and Business Privilege Tax Returns:		Yes	No
Does your resident jurisdiction require the filing of a local earned income tax/school tax or business privilege tax returns? Note: It is the taxpayer's responsibility to inform us if a local tax return is required within their resident jurisdiction. Please provide the local forms whenever possible.			
2010 Tax Planning:		Yes	No
Refund Application: If you have an overpayment of 2009 taxes, do you want the excess:			
Refunded via a check in the mail?			
Refunded via Direct Deposit (attach voided check)?			
Applied to the 2010 estimated tax liability?			
Do you expect any of the following to occur in 2010:			
A change in your marital status			
A change in the number of dependents			
A substantial change in your income			
A substantial change in your withholdings			
A substantial change in your deductions			
Authorization:		Yes	No
With your authorization, the IRS and certain states allow us to verify credits, payments, etc., for your tax account online. If you do NOT want us to have authorization to view this information, please indicate so by marking yes. Checking no helps us to prepare your return more efficiently.			

December 28, 2009

RE: 2009 Individual Tax Return Preparation Engagement Letter; 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. In addition, 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 you. As an example, an accountant who prepares a tax return for you 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.

We trust this policy is informative, and you may contact us with any questions that you may have.

Sincerely,

Evans Race & Van Dreel CPAs