

BARTMASSER & COMPANY
Certified Public Accountants
14945 VENTURA BLVD., SUITE 224
SHERMAN OAKS, CALIFORNIA 91403
TELEPHONE (310) 657-8700
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EMAIL: Kary@bartmasser CPA.com

Dear Client,

Attached, please find our standard Tax Engagement Letter. There is no retainer fee due currently. Please sign the attachments and return them to our office, prior to us starting your tax return.

If you have any further inquiries, please feel free to contact our office. Thank you.

Sincerely,

Kary Bartmasser, CPA

Re: Filing of Federal and State Individual Income Tax Returns 2023

Dear Client,

We are very pleased to have the opportunity to render services for you and look forward to working with you. This letter will set forth our agreement on the terms and conditions for the rendering of services by us for you.

1. **Scope of Engagement.** You have asked us and we agree to render the following services: filing of Federal and State individual income tax return for 2023. However, if you ask us to render services on other matter(s), and if we agree to render services with respect to such other matter(s), this agreement will govern such other matters, unless we make a different agreement in writing. This engagement is limited in its scope and is not intended nor designed to be performed in such a way as to discover fraud or embezzlement. The client should not rely on the engagement to discover any such fraud or embezzlement and Bartmasser & Company shall have no liability or responsibility whatsoever for any such uncovered fraud or embezzlement during the course of this engagement.
2. **Terms of Engagement.** We agree to provide those services reasonably required to perform the Scope of Engagement; to take reasonable steps to keep you informed of developments; and to respond to your reasonable inquiries. You agree to reasonably cooperate with us; to promptly respond to our communications to you; to meet with us when reasonably requested; to promptly provide us with information and documentation that is complete and accurate; to keep us reasonably informed of developments; and to timely pay our invoices. We base our fees on time required at our regular rates for the type of services and personnel assigned plus out-of-pocket costs. We also give consideration to the difficult and size of the assignment, the degrees of skill required, time limitations imposed on us by other, the experience and the ability of the personnel assigned, the nature of the project, the level of cooperation by the client's staff, and the value of the services to the client.
3. **Retainers.** There is a no retainer fee due at this time. You agree to promptly pay any retainer(s) we reasonably requested based on developments in the services we are to provide, and we have the right to immediately cease rendering services to you if such retainer(s) are not paid as requested.
4. **Payment of Invoices.** Each of our invoices is due on issuance. If any invoice is not paid within 30 days of issuance, we have/will have the right to immediately cease rendering services to you. If you have any concerns or questions about an invoice, please contact us. There is no charge for discussions regarding our invoices and we very much welcome any questions or requests for clarification. However, if we do not receive any concerns or questions from you within 30 days

from the issuance of a particular invoice, we will be entitled to assume that you have no questions about, or objections to, such invoice. Any suspension, cessation or termination of our services shall not relieve you of the obligation to pay us for services rendered, and costs incurred, prior to such suspension, cessation or termination.

5. **Interest.** You agree to pay interest on any balance of fees or costs remaining unpaid after 30 days from the issuance of an invoice to you. Such interest shall be computed at the annual percentage rate of 12% per annum, which corresponds to a monthly rate of 1%. You shall be responsible to pay such interest whether or not it is reflected on any invoice to you. We are entitled to apply any payments from you first against outstanding interest charges.
6. **No Guaranties.** Nothing in this agreement, our invoices to you or any other communication will be construed as a guaranty or promise about the outcome of the services we will or have rendered. We make no such guaranty or promise. If a particular outcome or result is not obtained, this does not relieve you of your obligations to pay in full for the services we render, or the costs we incur, on your behalf. You acknowledge that the amount of fees and costs which may be incurred on your behalf, or any phase thereof, are not capable of precise prediction, and you further acknowledge that we make no such guaranty or promise, and have set no limits, with regard to the amount of fees or costs of any of your matter(s), or any phase thereof.
7. **Client Files.** Because files can become voluminous, we reserve the right, but not the obligation, to return to you any or all documents generated in connection with that matter. We shall be entitled to retain copies of such documents at our own expense. We also reserve the right, but not the obligation, to destroy any and all documents pertaining to any matter if, after five years, we have invoiced no charges for services with respect to it. If you desire to have your file maintained beyond the four years, you must make a separate written agreement with us.
8. **Disputes; Arbitration.**
 - A. **Choice of Law.** Any disputes arising out of the enforcement or interpretation of this agreement, or regarding our services to you, shall be governed by the internal laws of the State of California, without giving effect to principles of conflict of laws.
 - B. **Arbitration of All Disputes.** Any dispute as to fees and/or costs charged under this agreement or any other dispute arising out of or relating to or concerning this agreement, or in connection with the provision of services to you, including, without limitation, any claim for breach of contract, professional negligence or breach of fiduciary duty, shall be exclusively determined, settled and resolved by an arbitration in accordance with Commercial Arbitration Rules of the American Arbitration Association ("AAA")

then in effect, conducted by a single arbitrator, who shall be either a Certified Public Accountant or tax attorney holding an L.L.M. degree. The arbitration shall take place in Los Angeles, California. Any and all questions as to whether or not an issue constitutes a dispute or other matter arbitral under this section shall themselves be settled by arbitration in accordance with this paragraph. Each party shall be responsible for their own fees, costs and other expenses in connection with the arbitration. Judgment upon any award rendered by the arbitrator may be entered in any court having jurisdiction thereof, and petitions to confirm or vacate any such award as well as demands for arbitration may be served by certified mail.

B. Waiver. YOU ACKNOWLEDGE THAT YOUR AGREEMENT TO ARBITRATE RESULTS IN A WAIVER OF YOUR RIGHT TO A COURT OR JURY TRIAL FOR ANY CLAIM THAT IS ARBITRABLE, OR THE RIGHT TO APPEAL FROM THE DECISION OF THE ARBITRATOR. IF YOU LATER REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO DO SO, YOU MAY BE REQUIRED TO ARBITRATE PURSUANT TO THE PROVISIONS OF LAW. YOU ACKNOWLEDGE THAT BEFORE SIGNING THIS AGREEMENT AND AGREEING TO ANY FORM OF ARBITRATION, YOU ARE ENTITLED, AND HAVE BEEN GIVEN A REASONABLE OPPORTUNITY, TO SEEK THE ADVICE OF INDEPENDENT COUNSEL. THE CLIENT AGREES TO INDEMNIFY AND HOLD BARTMASSER & COMPANY, ITS PARTNERS AND EMPLOYEES HARMLESS FROM ALL CLAIMS, INCLUDING ANY THIRD PARTY CLAIMS OR OTHER LIABILITIES, COSTS AND EXPENSES (INCLUDING REASONABLE ATTORNEYS FEES) INCURRED BY REASON OF ANY ACTION TAKEN OR OMITTED BY USING GOOD FAITH ARISING OUT OF THIS ENGAGEMENT, EXCEPT FOR MATTERS JUDICIALLY DETERMINED TO BE CAUSED BY THE GROSS NEGLIGENCE OR BAD FAITH OF BARTMASSER & COMPANY.

C. Entire Agreement; Amendment; Severability. This agreement embodies our whole agreement regarding our services to you. There are no promises, terms, conditions, or obligations other than those contained herein, and this agreement shall supersede all previous communications, representations or other agreements, either oral or written, regarding the subject matter hereof. This agreement may not be altered, modified, superseded or changed in any fashion except by written agreement executed by you and us, which expressly states that its purpose is to alter, modify, supersede or change the terms of this agreement. If any provision of this agreement is held, in whole or in part, to be unenforceable for any reason, the remainder of that provision and of the rest of this agreement will be severable and remain in effect.

D. Effective Date; Relation Back. This agreement will take effect when you sign this agreement, but its effect will be retroactive to the date we first performed those services mentioned under the "Scope of Engagement" of paragraph 1 above. It is accountant's practice to update and renew our engagement on an annual basis with our clients. However, should Bartmasser

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& Company perform the services reflected herein for the client in later years without such agreement; the client agrees that all terms and conditions of engagement agreement shall nonetheless apply to such later performed services. Even if this agreement does not take effect, you will be obligated to pay us the reasonable value of any services we may have performed for you and any costs we have incurred on your behalf. If these terms are acceptable to you, please (1) sign in the space provided below and (2) return this agreement to me.

Thank you for your confidence in our firm.

Sincerely,

Kary Bartmasser CPA

ACCEPTANCE

I/We have read and understood the foregoing terms and agree to them as of the date Bartmasser & Co. first provided services. If more than person is signing below, each agrees to be individually responsible on a joint and several basis (i) for all obligations of under the foregoing terms and conditions; and (ii) for any corporation, limited liability company or other entity for which services may be rendered by Bartmasser & Co.

SIGNATURE

SIGNATURE

PRINT NAME

PRINT NAME

DATE

DATE

General Terms and Conditions of Tax Engagement

Communications: You acknowledge that as a condition of Bartmasser & Company's engagement, you agree to the best of your knowledge and belief to be truthful, accurate, and complete in making representations to Bartmasser & Company during its engagement or that may be required after the engagement.

Terms of Engagement: We agree to provide those services reasonably required to perform the Scope of Engagement; to take reasonable steps to keep you informed of developments; and to respond to your reasonable inquiries. You agree to reasonably cooperate with us; to promptly respond to our communications to you; to meet with us when reasonably requested; to promptly provide us with information and documentation that is complete and accurate; to keep us reasonably informed of developments; and to timely pay our invoices. We base our fees on time required at our regular rates for the type of services and personnel assigned plus out-of-pocket costs. We also give consideration to the difficulty and size of the assignment, the degrees of skill required, time limitations imposed on us by other, the experience and the ability of the personnel assigned, the nature of the project, the level of cooperation by the client's staff, and the value of the services to the client.

Payment Terms: Unless otherwise agreed to, you agree to pay Bartmasser & Company fees for its services based upon the time expended in performing the services at Bartmasser & Company's hourly rates in effect from time to time plus expenses, complexity of the return and out-of-pocket costs. Invoices that are not paid in full within thirty (30) days after receipt of the invoices shall be subject to interest of 1% per month (12% annual percentage rate), computed from the date of the invoice until paid.

Notwithstanding any other provision in this Agreement to the contrary, in the event the fee for the engagement is payable pursuant to a payment schedule, the final payment shall be due upon substantial completion of the services provided the delay in completing the engagement is caused by you or your personnel.

You also agree to reimburse Bartmasser & Company for reasonable costs and attorney fees incurred by Bartmasser & Company should it prevail in proceedings to collect fees due from you to Bartmasser & Company.

Use of Third Parties: Bartmasser & Company may from time-to-time use third-party service providers, affiliated entities and/or individual contactors (collectively referred to as "service providers") in serving your account which may require the sharing of your information with the service provider. Generally, Bartmasser & Company will only use service providers on a very limited basis. Bartmasser & Company will secure confidentiality agreements with all service providers to maintain the confidentiality of your information. If Bartmasser & Company is unable to secure

an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the service provider. Furthermore, Bartmasser & Company will remain responsible for any work provided by any such service providers.

Source Documentation & Records: Bartmasser & Company's working papers and all other file materials including your documentation are maintained in accordance with its document retention policies. It is your responsibility to retain records to comply with applicable statutes and regulations. Bartmasser & Company records and files are its property and are not substitute for you own records. You agree that Bartmasser & Company shall not be liable to you for the destruction of Bartmasser & Company files or your documentation consistent with its policies, including destruction of any original documents you may have provided to Bartmasser & Company. We will retain your records for four years and then securely shredded thereafter.

Third-Party Requests: In the event Bartmasser & Company is requested by you to provide information related to the services to you, or required pursuant to law, regulation, subpoena or applicable professional standards and/or rules to produce information or its personnel as witness with respect to the services, you shall reimburse Bartmasser & Company for any professional time and expenses (including legal fees) incurred to respond to the request, provided Bartmasser & Company is not a party to the proceeding or the subject of the investigation in which the information is sought. Bartmasser & Company shall, to the extent legally permissible, notify you promptly of any such requests unless such request is made pursuant to regulatory oversight applicable to Bartmasser & Company.

Limitations: You agree that Bartmasser & Company and its personnel's maximum liability to you and your personnel for any errors or omission (including negligent errors and omissions) committed by Bartmasser & Company and/or its personnel arising out of related to this Agreement or the services will be limited to the amount paid for the services. This limitation shall not apply to the extent it is determined that the loss was caused by Bartmasser & Company's gross negligence or willful misconduct.

In no event shall Bartmasser & Company or its personnel be liable to you or your personnel for any consequential, incidental, indirect, punitive or special damages about claims arising out of related to this Agreement or the services, including any amount for loss or profit, data or goodwill, whether the likelihood of such loss or damage was contemplated.

You agree that in no event shall any action or claim, regardless of its form, arising out of or related to this Agreement or the services be brought after the earlier of (a) 12 months after discovery of facts giving rise to any such alleged claim; or (b) two years after the completion of the services giving rise to the action or claim. Any action or claim not brought within that time shall be barred without regard to any other limitations period set forth by law or statute.

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You shall indemnify and hold harmless Bartmasser & Company and its personnel from and against all claims by third parties and resulting damages, liabilities or losses (including costs and legal fees) arising out of or related to this Agreement or the services. The receding sentence shall not apply to the extent it is determined that the loss was caused by Bartmasser & Company's gross negligence or will misconduct.

Choice of Law: The Agreement, and any claims, matter or obligations arising out of or related to this Agreement or the services, including, but not limited to, claims arising in contact, tort, fraud, under statute or otherwise, shall be governed by and constructed in accordance with the laws of the State of California as if this Agreement was entered into, and was to be entirely performed within, the state of California without giving any effect to any contrary choice of law or conflict of law provision or rule (whether of the State of California or any other jurisdiction).

Miscellaneous: Either party may terminate this Agreement or the services. Bartmasser & Company may terminate this Agreement, or the services, immediately upon written notice to you (a) if Bartmasser & Company determines in its professional judgement that it is unable to complete the services in accordance with applicable law or professional standards and/or obligations, or due to unexpected circumstances, (b) for reasonable cause (including failure to provide the information or cooperation necessary for successful performance of the services), or (c) if your account becomes 30 days or more overdue.

The services will be deemed to be completed (regardless of the extent of the services performed as of the notification date). You will be obligated to compensate Bartmasser & Company for the time extended and to reimburse Bartmasser & Company for all expenses and out-of-pocket costs incurred up to and including the date of termination of this Agreement or the services.

The provisions of this Agreement that give either of the parties' rights or obligations beyond its termination shall survive termination of this Agreement.

This Agreement is the complete and exclusive statement of agreement between the parties and replaces and supersedes all proposals, communications and agreements between the parties, whether written or oral, related to the subject matter and time periods referenced in this Agreement, including any prior agreement Bartmasser & Company may have entered related to the confidentiality of information provided by you to Bartmasser & Company.

If any provision of this Agreement is found to be invalid, then such provision will be modified to reflect the parties' intention as closely as possible without being unenforceable. All remaining provisions of this Agreement shall remain in full force and effect.

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You may also ask you for consulting services during the year that may include, but are not limited to, tax planning, calculations of projections or "what-if" calculations done annually or more frequently, research in connection with such matters, management meetings for our business, retirement or estate advice or calculations, telephone or email consultations, correspondence with taxing authorities or advice on other financial matters. You understand that Bartmasser & Company will render additional invoice(s) for such services at our normal hourly billing rate.

You understand that when your returns are finalized, you will be given a paper or electronic copy of my returns for your files. If, for credit, refinance, or any other reason you ask for another copy of your return, then you will pay \$50 per year requested for your work in preparing and sending me an electronic (.pdf) copy of that return. **If you require a paper copy to be sent priority mail, the charge will be \$75 for our services in making these copies. Further, if you ask for a 'mortgage comfort' letter for any lender, loan or refinance, your charges will be a minimum of \$250.**

SIGNATURE

SIGNATURE

PRINT NAME

PRINT NAME

DATE

DATE