

IMPORTANT: PLEASE READ, SIGN & RETURN WITH YOUR TAX INFORMATION

This letter confirms the arrangements for our tax return preparation services. We will prepare your individual Federal, State, and, when requested, Local income tax returns for 2011. We will also prepare these returns for your dependent children at your request. In addition, and only if you request, we will prepare other applicable returns such as payroll, sales, business privilege, mercantile or personal property tax returns. We will prepare all of these returns in accordance with the appropriate tax laws. We will use our judgment in resolving questions where the law is unclear, or where there are conflicts between taxing authorities' interpretations of the law and other supportable positions.

It is your responsibility to provide us with all the information needed to prepare complete and accurate tax returns. This includes disclosure of any reportable transactions (typically tax shelters offering losses and credit against tax). We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it.

The Internal Revenue Service now requires all individual tax returns to be filed electronically. Our firm offers and encourages the use of this service. You will receive a positive notification by email (usually within 48 hours) that the return is accepted. We will provide this service for all qualifying 2011 Federal and State returns. **As is the case with paper filing, you will receive your return for review and approval prior to electronic submission.**

There have been changes to the Internal Revenue Code again this year. These changes may impact your return. As a result, it is important that we get your information as early as possible. When you have the **majority** of your information accumulated, please send it to us with a note detailing the missing information to be sent at a later date. This will allow us to begin the preparation of your return rather than waiting until all information is submitted. We hope to receive your information before February 28, 2012. **Unless we have received all of your tax information prior to March 20, 2012, we cannot guarantee the completion of your tax returns prior to April 17, 2012.** If necessary, we can apply for an automatic extension of time to file your tax returns, however we will not do so without your request by April 1, 2012.

We may, on occasion, use the services of unaffiliated third party vendors or subcontractors to perform certain duties including, but not limited to, data organization, data entry, processing, or data storage. Should we elect to outsource such services when working on your engagement, all of your information and data would remain strictly confidential as any such party is prohibited by written contract from using the information other than for the purposes for which the information was provided by us to that party.

We will be preparing your tax returns based on information you provide and/or representations that you make. Regulations have recently been adopted that permit the Internal Revenue Service to penalize tax return preparers in the event a taxpayer does not have the evidence to support a position taken or sufficient documentation to support deductions claimed. By providing information to us regarding your circumstances or deductions, you are representing to us that those circumstances are true and that you have the documentation necessary to support your positions or deductions. In the event that you are unable to provide such evidence or documentation to the Service when requested, and if that failure results in the Service assessing penalties against Alpern Rosenthal that we are unable to have abated, you agree to indemnify Alpern Rosenthal to the extent of such penalty and related costs, including the cost to defend any action or assessment.

Your returns are subject to examination by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. If an examination occurs, we will represent you if you so desire; however, these additional services are not included in our fee for the preparation of your returns.

U.S. Persons (U.S. citizens and resident aliens as well as domestic partnerships and corporations) are required to file a Foreign Bank and Financial Account Report (FBAR) for any foreign account that holds liquid assets or marketable securities for which they have a financial interest or control. U.S. Persons are also required to file this report if they have signature authority over financial accounts of other U.S. Persons. The report is filed on form TD F 90-22.1 and is due on June 30th of each calendar year. There are substantial penalties for failure to comply with these rules. We would be pleased to assist you with FBAR filing requirements. However, we shall only do so if you advise us that you have such accounts, provide the requisite information and specifically engage us for this purpose. In the event you own directly or indirectly (or even constructively) an interest in a Foreign entity, you may have a disclosure requirement to the IRS. You may be required to include such disclosures with your personal income tax return. The penalties for failing to disclose, when required, are \$10,000 per failure. We would be pleased to assist you with this filing requirement. However, we shall only do so if you advise us that you have an ownership interest and if you are able to provide the requisite information.

In the event you have an ownership interest in a Foreign entity, you may have a duty to disclose such interest on your tax return. This can be true whether the interest is owned directly, indirectly or constructively. This ownership is often reported on Form 5471 and Form 8858. Failure to disclose such an interest, when required, will result in the assessment of substantial mandatory penalties. We would be pleased to assist you with this disclosure if you advise of your foreign entity interests and supply the requisite information.

Form 8621 is used to report direct or indirect ownership in a Passive Foreign Investment Company. This form is due with the U.S. income tax return, including extensions. We would be pleased to assist you with this filing if you advise us of this involvement.

Although we are available to provide you with tax planning advice, we are not obligated to do so unless you specifically request it. Our policy is to put all tax planning advice in writing. Therefore, you should not rely on any unwritten advice because it may be tentative and not fully reviewed.

Pennsylvania has also implemented changes for the 2011 tax filings. Beginning in 2011, Pennsylvania resident individuals and trusts are required to report use tax on eligible items purchased either out of state or through online commerce for which sales tax was not charged or paid. You are required to provide the cost of items that would be taxable for Pennsylvania use tax in order to properly file your Form PA40/PA41.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect your rights, please consult with us or your attorney prior to disclosing any information about our tax advice.

The American Jobs Creation Act of 2004 amended certain disclosure and penalty rules that apply to tax avoidance transactions for transactions with respect to which material aid, assistance, or advice is provided after October 22, 2004. The new rules require certain disclosures of reportable transactions by material advisors and list-maintenance with respect to advisees under Code §6112. Reportable transactions are defined as one of the following:

- A Listed Transaction (or a Transaction that Is Substantially Similar to a Listed Transaction) as defined by the Internal Revenue Service from time to time;
- A Transaction Offered under Conditions of Confidentiality (restricting your right to disclose the strategy to third parties);
- A Transaction with Contractual Protection (the fee you paid is refunded if the position with the Service is not successful);
- Certain Loss Transactions (for corporations, \$10 million or more for any single taxable year or an aggregate of \$20 million over the five succeeding years; for individuals, \$2 million in any taxable year or an aggregate of \$4 million for the year of the transaction and the five succeeding years;
- A Transaction Creating a Book/Tax Difference Exceeding \$10 Million;
- A Transaction that results in a tax credit of more than \$250,000 and wherein you hold the underlying asset giving rise to the credit for 45 days or less.

You are required to inform us of your participation in any such transaction. If you need assistance in determining whether or not these rules apply to you, please advise us at the inception of the engagement.

If you have an IRA into which you have made non-deductible contributions you are required to file Form 8606. Because non-deductible contributions can eventually be withdrawn in a tax-free fashion, it is important to keep track of these contributions. We will prepare Form 8606 if the contribution information is provided to us. In 2010 the Roth conversion income limitation was lifted. It may be advantageous for you to convert all or part of your IRA(s) to Roth IRA(s). There are a variety of factors that could influence your decision. Please contact us if you would like an analysis performed.

Fees for our tax preparation services are due upon presentation of our invoice to you. Late invoices will bear a monthly service charge of 1%.

If the tax services and terms outlined above are in accordance with your understanding of our engagement, you should sign this letter in the space provided and return it to us with your Tax Information in the enclosed envelope. **It is our desire that you sign and return this engagement letter to us. However, if you do not, we will assume that by sending the information to us necessary to prepare your returns, you agree to the terms of this letter.**

This letter sets forth the entire understanding of the parties with respect to the specifics of the engagement undertaken by Alpern Rosenthal. Any previous description of available services in marketing pieces, brochures and the like and any previous agreements or understandings between the parties regarding the scope and subject matter of this engagement are superseded in their entirety by this engagement letter.

We appreciate this opportunity to serve you. If you have any questions regarding the completion of the Tax Organizer or your tax returns, please do not hesitate to contact us.

Sincerely,

Alpern Rosenthal

ACCEPTED:

By: _____

Date: _____

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return.

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.

Specific consents to disclose are noted below. You may consent to any, all, or none of the items noted. Should you desire, please indicate your consent by dating and signing your name where indicated. Your consent will be valid only where indicated by your signature and date.

I (sign your name here) _____, on _____, 2012, consent to Alpern Rosenthal's: **(You must circle each of the following that apply)**

Yes	No	1. use of my tax return information (namely, my name and address), for the purpose of sending its periodic newsletters which may contain both tax and non-tax information.
Yes	No	2. use of my tax return information (namely, my name and address), for the purpose of sending invitations to seminars, educational or social events.
Yes	No	3. use of my tax return information for the purpose of providing tax and financial advice including, but not limited to estate, retirement and financial planning.
Yes	No	4. disclosure of my tax return information to third parties (such as a bank) understanding that such disclosure will only be made at my subsequent request and only to those parties to whom I indicate.

The consent that I have provided above is valid for (initial one): _____ one year; _____ until my revocation of consent but not later than the termination of our relationship.