



Dear :

BBSC is pleased to provide you with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. This engagement between you and our firm will be governed by the terms of this letter.

Scope of Engagement and Firm's Responsibilities

We will prepare the following federal and state tax returns for you for the year ended December 31, 2016:

1040	U.S. Individual Income Tax Return
1040ME	Maine Individual Income Tax Return (if applicable)

We will not prepare any other tax returns or perform any other professional services (including bookkeeping, tax projections, taxing authority representation, sales tax, excise tax, advice or preparation of sales tax returns, etc) under this engagement except those identified above without your written authorization to do so. We will prepare the tax returns solely from information provided to us, without verification by us, for filing with the Internal Revenue Service ("IRS") and state and local tax authorities. Although we will not audit or otherwise verify the data you submit to us, we may ask you to clarify some of the information. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist.

The tax returns prepared by us are not intended to benefit or influence any third party, either to obtain credit or for any other purpose. As a result, you agree to indemnify and hold our firm and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns (collectively, "firm", "we", "us", or "ours") harmless with respect to any and all claims arising from the use of the tax returns for any purpose other than filing with the IRS and state and local tax authorities regardless of the nature of the claim, including the negligence of any party.

You agree that you will not and are not entitled to rely on any advice unless your request and our response are provided in writing.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax preparer outside our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent. Should we receive a request of the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event that you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The return(s) may be selected for review or audit 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. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

Client Responsibilities

We may provide you with an income tax organizer to help you compile and document the information we will need to prepare your income tax returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. This will include informing us of any ownership of or signature authority over any foreign bank accounts and the ownership of any other foreign financial assets. We will also use this data to inform you of any additional filing requirements, which may include form FinCen 114, Report of Foreign Bank and Financial Accounts (FBAR). Failure to file required forms can result in the imposition of both civil and criminal penalties, which can be significant.

You are responsible for determining your state or local tax filing obligations with any state or local tax authorities, including, but not limited to, income, franchise, sales, use, or property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If, upon review of the information you have provided us and other information that comes to our attention, we believe you may have an obligation to file additional tax returns, we will notify you and ask you to contact us. If you ask us to prepare these forms there will be additional charges for these services.

You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns as required under tax law. You are responsible for the adequacy of all such documents. You have final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. You agree to hold us harmless with respect to any additional taxes, penalties, or interest imposed on you by taxing authorities resulting from the disallowance of tax deductions due to inadequate documentation.

Timing of the Engagement

If your return is electronically filed, our services will conclude upon the earlier of the filing and acceptance of your 2016 tax returns by the appropriate taxing authorities or one year from the execution date of this letter. You will be required to verify and sign a completed Form 8879, IRS e-file Signature Authorization, and [state equivalent authorization form, if applicable] before your returns can be filed electronically.

If your return is filed by mail, this engagement will be concluded upon the delivery to you of your 2016 tax returns for your review and filing. Thereafter, you will be totally responsible for filing your 2016 tax returns and making any needed payments in a timely fashion with the appropriate taxing authorities.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to you, we may send data over the internet, store electronic data via computer software applications hosted remotely on the internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to you may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Fees and Billings

Our fee is based upon the complexity of the work to be performed and our professional time to

complete the work. Additionally, this fee depends upon the availability, quality, and completeness of your records.

We will bill you for our professional fees, expenses and out-of-pocket costs as of the date we deliver your tax returns to you. Payment is due upon receipt. If payment is not received within 30 days you will be assessed interest charges of 1-1/2% per month on the unpaid balance. We reserve the right to suspend or terminate our work from non-payment of fees.

Termination and Other Terms

Any claim arising out of this engagement shall be commenced within one year of the delivery of the work product to you, regardless of any longer period of time for commencing such claims as may be set by law.

We reserve the right to withdraw from this engagement without rendering services for any reason, including but not limited to, if the tax organizer is not returned fully completed, or if documents requested in the organizer or by our staff are not timely provided to our firm. Further, we reserve the right to withdraw from this engagement without completing the returns if you fail to comply with the terms of this engagement letter, if you disagree with our recommendations regarding tax return filing and reporting obligations, tax return positions to be taken or disclosures to be made in the returns, or if we determine professional standards require our withdrawal for any other reason.

At the completion of this engagement, the original source documents will be returned to you. Workpapers and other documents created by us are our property. Such original workpapers will remain in our control, and copies are not to be distributed without our prior written consent.

We appreciate the opportunity to be of service to you. To accept our firms offer to perform services on the terms set forth in this engagement letter, forward the information necessary to prepare your income tax return. By doing so, you are agreeing to be bound by the terms set forth above. We will not commence work on the engagement until we receive the requested information. If you have any questions about the provisions of this engagement letter, please feel free to contact us.

Sincerely,

BBSC, CPAs