

HEAVEN & ASSOCIATES, P.C.
4720 Peachtree Industrial Boulevard, Ste. 201
Norcross, GA 30071
(770) 849-0078

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitation of the services we will provide.

We will compile, from the information you provide, the annual financial statements of for the year ending December 31, 2012.

We will compile the financial statements and issue an accountant's report thereon in accordance with the Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to present in the form of financial statements, information that is the representation of the owners without undertaking to express any assurance on the financial statements.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedure performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk, tests of accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, the examination of source documents, or other procedures ordinarily performed in an audit. Therefore, a compilation does not provide a basis for expressing any level of assurance on the financial statements being compiled.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of compilation procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. You agree that you will not and are not entitled to rely on any advice unless it is provided in writing.

If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You are responsible for making all management decisions and performing all management functions. We ask that you designate an individual who possesses suitable skill, knowledge, and/or experience to oversee our services. You are responsible for evaluating the adequacy of the services we perform and accept responsibility for the results of the services. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

We will not perform management functions or make management decisions for you. However, we may provide advice, research materials, and make recommendations to assist your management in performing its functions and making decisions within the scope of this engagement.

Our fees for the services outlined above will be billed monthly at the standard billing rate for each of the professionals performing the work, plus out-of-pocket expenses. Invoices are due upon receipt. Our fee is based upon the complexity of the work performed and our professional time to complete the work. Additionally, this fee is dependent on the timely

Our fees for the services outlined above will be billed monthly at the standard billing rate for each of the professionals performing the work, plus out-of-pocket expenses. Invoices are due upon receipt. Our fee is based upon the complexity of the work performed and our professional time to complete the work. Additionally, this fee is dependent on the timely delivery, availability, quality, and completeness of the information you provide. If payment is not received within 15 days, you will be assessed interest charges of 1.5% per month on the unpaid balance.

In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet government and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our work.

We reserve the right to withdraw from this engagement without completing the work if you fail to comply with the terms of this engagement letter or as we determine professional standards require. If any portion of this agreement is deemed invalid or unenforceable, such a finding shall not invalidate the remainder of the terms set forth in this engagement letter.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Please date and sign the enclosed copy of this engagement letter and return it to us to acknowledge your agreement with its terms. It is our policy to initiate services only after we receive the signed copy of this engagement letter from you.

We appreciate the opportunity to serve you and look forward to a continuing, mutually satisfying relationship.

Very truly yours,



Ranae Heaven
Heaven & Associates, P.C.

The terms described in this letter are acceptable and are hereby agreed to.

Company name: _____

Accepted by: _____

Date: _____