

January 2010

Dear Client:

As we begin a new year in 2010, it's time to prepare and file your 2009 business tax returns. Enclosed please find a year-end "To Do" list to assist you in assembling your 2009 tax information. When you have assembled all of your 2009 tax information, please forward it to us as soon as possible in order that we can complete your tax returns in a timely manner. Appointments are not necessary; however, if you would like a meeting to review this information, please call us.

Also enclosed is our 2009 tax engagement letter that outlines our services being provided in preparing your 2009 business tax returns. This letter will provide you with a better understanding of our services and their limitations. If you have any questions regarding this letter, or would like to discuss it, please contact us. **If the enclosed letter meets with your approval, please sign and return it with your tax documents. We will initiate the 2009 year-end tax services after we receive the signed engagement letter.**

We must receive all information to prepare your return by February 19, 2010, to ensure that your return will be completed by March 15, 2010. If we have not received all of your information by February 19, 2010, and your return is not completed by March 15, 2010, you may be subject to late filing or late payment penalties. If you would like us to prepare an extension of time to file of your behalf, you must contact us directly.

Again, please feel free to call us if you have *any* questions. We appreciate your assistance and look forward to working with you. Feel free to continue visiting our website at www.wg-cpa.com for up-to-date business and tax information.

Sincerely,

Worthing & Going, P.A.

Certified Public Accountants