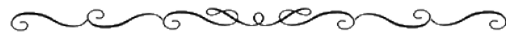


Welcome to our firm!

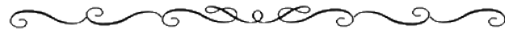


CHARLES P. WOODWARD III
CERTIFIED PUBLIC ACCOUNTANT
2 CATON ROAD
FOXBOROUGH, MA 02035
(508) 698-9920

Welcome to Charles P. Woodward III CPA, P.C. We are delighted that you have selected us as your accountants. We are committed to providing you with the very best accounting, tax, bookkeeping and consulting service, and we look forward to a long and mutually rewarding relationship.

What separates us from our competitors is our creative yet cost-effective business solutions combined with our empathetic support - something you won't find anywhere else. We build relationships based on trust, understanding, loyalty and customer service. We remain approachable and available to our clients at all times for two reasons. First, we know that time is always of the essence when it comes to financial matters. And second, our loyalty to our clients and our enthusiasm for what we do gets the job done.

This firm is a member of "Peer Review," a program mandated by Massachusetts General Laws for CPA firms offering financial services. Our firm is reviewed by a board of examiners for quality and accuracy every three years. We are pleased to announce that, after careful review of a random sample of the firm's work, the examiners continue to maintain an unqualified opinion on this firm. Only CPA's offering financial services are subject to this review.



Our approach to client service is simple: we will listen, absorb, ask, suggest, and respond. We can provide you with the following:

Specialized Services

We provide forensic accounting (including embezzlement investigation, asset and income analysis), settlements and compromises with taxing authorities, expert witness services, business arbitration and conflict resolution services.

Tax Preparation and Planning

We specialize in preparing federal and state tax returns for sole proprietorships, S-corporations, C corporations, partnerships, trusts and limited liability companies. We also provide business and individual tax planning services, especially in the areas of choice of entity (for example, LLC vs. S corp), multistate taxation, and retirement plans.

Quickbooks Software Training and Consulting

Regardless of the type of entity you have, we can help you set up an appropriate business accounting system using a tool like QuickBooks Pro, QuickBooks Basic, QuickBooks Premier. We can work with you to make your accounting system a powerful tool for better managing your business and finances. And we can help you train and supervise accounting and financial management staff.

General Accountant Services & Business Planning

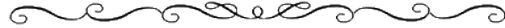
We can provide you with financial statements (reviews or compilations) and work with you to create a practical business plan. Our goal is to make your business as profitable as possible.

Personal Financial Planning

We can assist you in identifying and achieving appropriate personal financial goals such as for retirement and estate planning. We can also help you implement a practical, time-saving personal financial management system.

Bookkeeping Services

We can maintain your bookkeeping on a monthly or quarterly basis. Such services include checkbook and credit card reconciliation, account balancing, monthly or quarterly reports, and sales tax computation.



So, Who Am I?

I am a CPA who has practiced solely in public accounting firms for over twenty-five years. I attended the University of Massachusetts (Boston) through a Board of Regents Tuition Waiver for Talented Students and graduated Summa Cum Laude in 1986 with the second highest grade point average. I was awarded the Wall Street Journal Award and the Accounting Concentration Award for outstanding achievements and high scholastic performance.

Prior to opening my own practice, I worked for medium sized public accounting firms for seven years. General experience at these firms encompassed audits, reviews and compilations of financial statements, tax preparation for corporations, partnerships, nonprofits, and individuals, as well as forecasts and projections. Specialized skills required dealing with troubled companies, forensic accounting involving government/IRS Special Agent oversight, records reconstruction and IRS and state taxing authority negotiation processes. I also designed and controlled corporate and nonprofit audits and reviews, prepared full-disclosure financial statements and tax returns.

I established my own firm in 1992. With a network of professional staff and associates, I strive to offer the best service available through personal attention and service.

On a personal note, within the local community I have been an active volunteer with the Citizens for Environmental Protection, Inc., South Foxboro Community Center, Inc. (which I am currently Treasurer), Attleboro Museum, Boy Scout and Girl Scout organizations, Habitat for Humanity, Wrentham Developmental Center, Grace Ministries, Inc. and Cutting Edge Ministries, Inc. As a member of the First Baptist Church of Foxboro, I chaired the finance and administration committees and was a member of the executive board (which oversees all operations of the organization) as well as participated in the choir and the men's quartet. I have also chaired fundraisers to generate thousands of dollars for community building and historic restoration projects.

OFFICE HOURS

PEAK SEASON - January 15 thru April 15

Monday	8:30 am	6:00 pm
Tuesday	9:00 am 6:00pm	5:00 pm 8:30 pm
Wednesday	8:30 am 6:30 pm	4:00 pm 8:30 pm
Thursday	9:00 am 6:30 pm	5:00 pm 8:30 pm
Friday	8:30 am	5:00 pm
Saturday	9:30 am	1:00 pm *alternating Saturdays

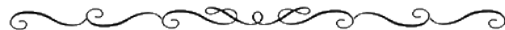
PLEASE NOTE:

Clients do not need appointments to drop off info; but they may wish to call first to ensure that someone is available to receive their materials.

OFF PEAK SEASON- April 16 thru January 14

Monday	8:30 am	4:00 pm
Tuesday	9:00 am	5:00 pm
Wednesday	8:30 am	4:00 pm
Thursday	9:00 am	5:00 pm
Friday	8:30 am	3:00 pm

(Evening appointments are available by arrangement in advance!)



There is a \$75.00 broken appointment charge for evening or weekend appointments without a 24 hour notice.

We are never open on Sunday for any reason.

General Firm Policies & Guidelines

- When you engage our services we require you to enter into a contract with us. It is for your protection as well as ours. This contract can be terminated by either party at any time.
- During tax season, we try to have a turnaround time of three weeks or less. However, in some cases of heavy workload, we will need four weeks.
- Tax return information brought into our office after March 15th will most likely be put on an extension.
- We prioritize on a first come - first served basis.
- We will only alter the above policy if it is a true emergency. We reserve the right to determine the need. There will be an expedited fee in the amount of \$125 or 10% of the job (whichever is greater) to compensate staff overtime costs.
- The best time to contact the office for an immediate response is between 9-10 am and 4-5 pm. We strive to respond to every inquiry within 24 hours. We return all phone calls and e-mails by 10 am and after 4 pm if possible.
- We prefer to meet at client offices as much as possible to avoid interruptions of both their and our time. However, our office is always available for your meeting needs.
- We look for every means possible to reduce your tax burden. *"To avoid taxes is legal, to evade is illegal"*. We do not knowingly conspire to manipulate information or data. Activities on the part of unscrupulous individuals reflects poorly on our image and would be detrimental to our clients if the taxing authorities thought we condone such illegal activity.
- We will be glad to research any accounting or tax issues you have that may be open or subject to interpretation. Whereas we cannot know all things about all matters, a research fee will be incurred and an additional engagement letter may be required.
- We issue organizers for individual income tax returns at the beginning of the year. For new clients we review it with you on your first appointment. We highly recommend taking the time to read & fill out our organizer; it saves time which in turn saves you money.
- All recurring tax return work for corporations, partnership, estates and trusts will require the signing of an engagement letter outlining our joint responsibilities before work will commence.

Billing Fee Structure

We normally bill on an hourly basis, in increments of 15 minutes (1/4 of an hour) with an 8 minute minimum rounded to the next higher 15-minute increment.

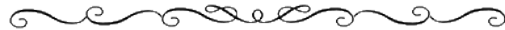
Staff Fees (effective as of June 2009)

- Professional fees - \$175
- Para-professional fees - \$95
- Administrative fees - \$55

Rates may change at any time. Please inquire if you have any concerns prior to the commencement of services.

Other Fees

- Electronic filing fees are \$15 for Federal tax return and \$10 for each state tax return
- Software charges
- Copies
- Domestic and international long distance calls
- Faxes vary depending on location
- Additional copies of tax returns at \$25 per Federal and State return
- Postage and express delivery
- Travel fares and related expenses at actual cost
- Car mileage at the Federal standard rate in effect at the time of service



Balance Due Accounts

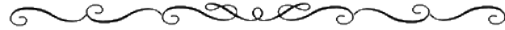
Payments are expected upon completion of work. For your convenience we also accept MasterCard and Visa credit cards.

When it is absolutely necessary, clients accumulating professional fees may pay by installment method only if agreed to in advance and may incur a finance charge. We evaluate each client on a case by case situation. The following is the maximum payment schedule allowable:

Balance \$1,500 +	10 months
Balance \$750 - \$1,499	5 months
Balance \$500 - \$ 749	3 months

Payments must be made equally (or greater) each month in proportion to the amount of the invoice. Payments (or those below the minimum amount) not received in this office by the 15th will incur a finance charge of 1.5% for that month. Should there be a default, immediate payment is due in full.

Clients can assist in keeping fees to a minimum. This office will make appropriate recommendations as warranted.



Privacy Policy

Your privacy is important to us, and maintaining your trust and confidence is one of our highest priorities. We respect your right to keep your personal information confidential and understand your desire to avoid unwanted solicitations. A recent law change requires us (along with banks, brokerage houses, and other financial institutions) to disclose our Privacy Policy to you, which we are more than happy to do. We hope that by taking a few moments to read it, you will have a better understanding of what we do with the information you provide us and how we keep it private and secure.

Parties to Whom We Disclose Information

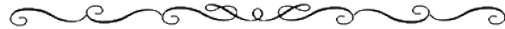
As a general rule, we do not disclose personal information about our clients or former clients to anyone. However, to the extent permitted by law and any applicable state Code of Professional Conduct, certain nonpublic information about you may be disclosed in the following situations:

- To comply with validly issued and enforceable subpoena or summons.
- In the course of a review of our firm's practices under the authorization of a state or national licensing board or organization.
- In conjunction with a prospective purchase, sale or merger of all or part of our practice, provided that we take appropriate precautions (for example, through a written confidentiality agreement) so the proactive purchaser or merger partner does not disclose information obtained in the course of the review
- As a part of any actual or threatened legal proceedings or alternative dispute resolution proceedings either initiated by or against us, provided we disclose only the information necessary to file, pursue, or defend against the lawsuit and take reasonable precautions to ensure that the information disclosed does not become a matter of public record.

Except as otherwise described in this notice, we restrict access to nonpublic personal information about you to employees of our firm and other parties who must use that information to provide services to you. Their right to further disclose and use the information is limited by the policies of our firm, applicable law, our Code of Professional Conduct, and nondisclosure agreements where appropriate. We also maintain physical, electronic, and procedural safeguards in compliance with applicable laws and regulations to guard your personal information from unauthorized access, alteration, or premature destruction.

We reserve the right to destroy all records held in our office three years after we have presented the completed tax filing work for you. However, we normally retain the records for a longer period of time for clients still engaged with this firm for recurring services. You should be aware that there are legal requirements you must adhere to when retaining your own records. We can advise you of these responsibilities upon request.

Please contact us if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality services are very important to us.



We sincerely thank you for allowing us to serve your accounting, tax and financial planning needs. We value your business and are committed to protecting your privacy. We hope you view our firm as your most trusted adviser and we will work to continue earning your trust and confidence.

We simply sell peace of mind!

*(If you don't get it, please let us know.
As you do get it, please let someone else know!)*

Thank you!

**CHARLES P. WOODWARD III
CERTIFIED PUBLIC ACCOUNTANT
2 CATON ROAD
FOXBOROUGH, MA 02035**

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