



Roberts Accounting, CPAs, P.C.

GENERAL SERVICES ENGAGEMENT LETTER

This letter confirms and specifies the terms of our engagement with you personally or you, as the legal representative of the entity listed on the accompanying form, for services to be rendered.

Scope and Services

The scope of the services to be rendered is found on the accompanying form. Our work in connection with the services performed herein does not include any procedures designed to discover defalcations or other irregularities, should any exist. The services will be rendered solely from information provided to us without verification by us. If we become aware of a filing requirement, we will inform you of the obligation and perform additional services at your request as a separate engagement.

The Firm may, from time to time, and depending on the circumstances, use third-party service providers to assist in rendering services, but these service providers will not make substantive decisions concerning your service. We may share your information with these service providers but remain committed to maintaining the confidentiality and security of your information.

Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. If we cannot secure an appropriate confidentiality agreement, you will be asked to provide your consent before sharing your confidential information with the third-party service provider. Furthermore, the Firm will remain responsible for the work provided by any such third-party service providers.

Your Responsibility

The accompanying form requests specific information. Completing this form will assist us in making sure you are well served for a reasonable fee. 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. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You are responsible for providing all the information required for the services rendered and keeping us apprised of developments relating to this matter. You should retain all supporting documents and other data. These may be necessary to prove the accuracy and completeness of the services to a taxing authority. You are ultimately responsible for any agent filings; therefore, you should review them carefully before signing them.



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You are responsible for assuming all management responsibilities and overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skills, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

Time Frame

Where applicable, the time frame for delivery of services included in this engagement is dictated first by the terms of the Your Responsibility section above and then by the Firm's expressed intention to complete services by any official/governmental deadline associated with the service.

Fees and Payment

The fees for this service are either outlined on the accompanying form or, if they cannot be predetermined given the nature of the work, will require an upfront retainer and abide the by the Firm's hourly rates as follows:

\$300/hour – Partner/Manager hourly rate
\$150/hour – Senior Accountant hourly rate
\$100/hour – Support/Administrative hourly rate

If the fee is clearly outlined on the accompanying form, you agree to pay in full for all services rendered before we begin work. Payments may be made directly via our payment gateway on the accompanying form or by visiting our website: <https://www.rac-co.com/pay-an-invoice>.

If the fee is not predetermined, The Firm will send progress invoices for all work performed and rendered on a monthly basis and apply the invoices against the retainer balance. Should the retainer be used up, the Firm reserves the right to request additional retainage depending on the stage of the engagement. Any balances left unpaid for 30 days or more will accrue a monthly late fee of 1.5%

If the scope of our work changes during the course of our work, an addendum will be added that clearly outlines the work order change and any additional fees.

Outstanding Balance Due

If you currently have a balance due on your account, you agree to work with us to make a payment immediately to bring your account balance current prior to us commencing this or any future engagement. You also acknowledge that we reserve the right to suspend all work if, during any time during this engagement, your account becomes past due.

Additional Understanding

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By accepting this engagement letter, you acknowledge and agree that upon the expiration of the 7-year period, we are free to destroy our records related to this engagement.



In the event of a dispute related in any way to our services (other than our efforts to collect a past due invoice), our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for the appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

We are not investment counselors or brokers. Our advice concerning a particular investment shall be limited to advising you with regard to the tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make the investment. Our advice regarding the tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment.

We may communicate with you or others via text and email transmission in connection with this engagement. As texts and emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that texts or emails from us will be properly delivered and read only by the addressee.

Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of texts and emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of text or email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event 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.

By accepting this engagement letter, you consent to us sending you business-related text messages, surveys, press releases, information concerning related services, and any other communication sent to some or all of the firm's clients. This consent shall be valid for five years.

Termination

Either party may terminate this engagement at any time by notifying the other party in writing. In the event that either party chooses to terminate the services being performed by the Firm, both parties acknowledge that you will be responsible for any and all billable charges and expenses incurred in connection with our services up to the date of the termination. If you paid in advance for these services, we will reimburse you for any excess payment made. If the reverse is true, you will be required to remit payment to the Firm before being provided any documentation and/or formation paperwork already drafted.



Entire agreement

This engagement contains the entire agreement between the parties hereto pertaining to the rendition of the services as outlined on the accompanying form. Any prior understanding or representations of any kind preceding the date of this agreement shall not be binding on either party to this agreement. This agreement may be altered or amended only by an instrument in writing signed by the parties hereto. We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete services and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

Confirmation of Your Understanding

By submitting the accompanying form, you confirm that you fully understand the terms set in place by this engagement letter and that all questions and/or concerns that you expressed to us, as they relate to these terms, were answered in a timely fashion and prior to acceptance of this document. You understand that we are not responsible for the accuracy or truthfulness of the information you provide us. If you disagree with any of these terms, please notify us immediately.

We want to express our sincere appreciation for this opportunity to work with you.