

Bryan C. Rice, CPA

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December 2, 2009

Client

Re: Cause No. 09-1234; *Petitioner v. Respondent or Plaintiff v. Defendant*

Dear Mr. Petitioner or Plaintiff

I am very pleased that you have retained the firm of Bryan C. Rice CPA (BCR) to provide professional consulting services related to the above-referenced matter. The scope of our services may be comprehensive in nature and will be provided as requested by you, either orally or in writing. Accordingly, I intend that the confidentiality of my work product will be covered under the attorney-client privilege. If I am disclosed by your attorney as a testifying expert, my work product will become discoverable. However, any information that I obtain in connection with this engagement will be regarded as confidential and will not be disclosed to any third parties not connected with the matter except upon express authorization by you.

The scope of my work for you may include the management of documents you and your attorney provide to me. Concerning such document management, you, your attorney, and BCR agree:

1. Ownership of all the documents delivered to BCR shall remain yours.
2. BCR shall not be responsible for deciding which documents shall be delivered to BCR for management; that decision belongs to you and your attorney.
3. BCR shall not be responsible for deciding which documents are discoverable in litigation or in deciding who should have access to such documents; those decisions belong to you and your attorney.
4. You and your attorney shall be responsible for the authenticity and accuracy of all documents delivered to BCR.
5. You and your attorney shall be responsible for identifying to BCR any documents which are protected by intellectual property rights.
6. You and your attorney shall indemnify and hold BCR harmless from any acts or omissions outside the scope of the document management responsibilities expressly assumed herein by BCR.

7. BCR shall be responsible for receiving, securing and managing such documents and the information contained in such documents.

In connection with this engagement, I will require that adequate financial and other data be provided to us that will be sufficient to support any opinions we are asked to render. I will have to rely on the accuracy and reliability of the data provided, and we will not audit, compile, or review such data. Therefore, my work cannot be relied upon to disclose any errors or irregularities associated with the data and therefore we do not take responsibility for that data. However, any apparent errors or inconsistencies in any data provided to us will be promptly brought to your attention.

In addition, certain values used in my work product may also be derived from the reports or records of others. I do not take responsibility for such items. However, any apparent errors or inconsistencies in any data provided to us will be promptly brought to your attention.

If requested, I will document the results of my findings and opinions in a written report. Such a report should be distributed only to those involved in the current matter and should not be used for any purpose other than this engagement. If you distribute any part of my report to any persons not involved in this matter or use my report for any purpose not stated in this agreement, you agree to hold Bryan C. Rice CPA and any representatives of the firm harmless and indemnify the firm and any representatives of the firm from any damages or costs as a result.

By signing this engagement letter, you acknowledge that you will be responsible for paying my fees for all services performed in connection with this engagement. **An initial retainer fee of \$3,500 is due upon acceptance of this agreement and work will be commenced when the retainer and signed engagement letter are received.** The retainer will be applied to my final billing in connection with the case. Any unused retainer is refunded to the party who paid the retainer unless that person directs me, in writing, to refund it to a different party.

The balance of the retainer, when less than the amount of my unbilled time and any outstanding accounts receivable is defined as a "deficiency". If at any time during the course of this engagement a deficiency occurs, written or electronic notification along with an itemization of time and expense incurred on the case will be sent to your client, and we have the right to cease work on your client's account until such time as the balance in their retainer account is replenished in an amount equal to the deficiency plus the original retainer amount, regardless of any discovery deadline, tax or other filing deadline, or scheduled trial or deposition testimony.

After work has commenced, fees and expenses will be billed to you on a monthly basis at hourly rates ranging from \$60 to \$275 per hour. Bryan C. Rice bills at \$300 per hour, professionals employed by my firm are billed at not less than \$100 per hour, and staff employed by my firm are billed at not less than \$60 per hour. If BCR retains the services of an outside party, BCR will include the cost of such outside services on my bill to you and you will be responsible for payment of such charges. Should this engagement require the use of a BCR secure website, the current setup rate is \$200, with a minimum usage fee of \$100 per month.

The balance of any outstanding fees will be due in conjunction with the presentation of my final report to you and your attorney. However, if any individual from my firm is called to testify in any litigation regarding this engagement, you agree to pay their regular hourly billing rate for their testimony time, in addition to any time we spend preparing for such testimony and out-of-pocket expenses we incur. Failure to make the payments required by this agreement or failure by you or your attorney to comply with the terms of this agreement will release my firm and any representative of my firm from this agreement.

If for any reason this transaction or litigation is terminated prior to its consummation and we are requested to terminate work, then my fee shall not be less than my total time and costs at the normal rate for such projects, plus out-of-pocket expenses. Ten days prior to my rendering testimony, all outstanding fees and

costs due shall be paid in full. I may also require you to pay an additional retainer to be applied to the charges for trial preparation and testimony time.

All payments are due as of the billing date shown on the monthly statements. A .75% monthly late charge will be added to all accounts forty-five days or more past due. Any payments on past-due statements shall be first applied to the oldest outstanding statement, including any due and unpaid interest. All invoices are due and payable in Tarrant County, Texas.

If at any time during the course of this engagement a payment is more than sixty days past due, I may discontinue work until such account is current, terminate the engagement (which will still require the payment in full for my services), or require you to sign a promissory note to secure the payment of any outstanding balance. You agree to perform any and all obligations on such a promissory note as part of this engagement.

Payment of all accrued fees is a mandatory condition precedent to the filing of any action for recovery against me or my firm or any individual associated with my firm. In the event that any monies due must be collected via the use of an attorney, you agree to pay my attorney fees and collection costs plus interest whether or not any legal action is filed.

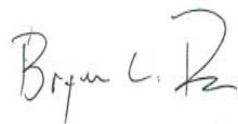
You, my firm, or a representative of my firm may terminate this engagement at any time upon written notice. In the event of termination, I will be compensated for my time and fees incurred up to the date of termination.

My fees and expenses will be due and payable regardless of any opinion that we may render or the outcome of this matter. The fees due are not contingent upon any result or event occurring in the litigation. I will use my best efforts in the performance of the assignment and shall be entitled to full payment of all fees without regard to any ruling of the court or ultimate use of any written report or testimony.

If these terms and conditions are acceptable to you, please confirm our agreement by signing and returning a copy of this letter. Should you have any questions regarding my proposed services, please do not hesitate to contact me at (817) 546-7754. Your signature below is authorization for me to proceed under the terms of this proposal.

Again, I thank you for the opportunity to be of service.

Sincerely yours,



Bryan C. Rice, CPA-ABV, CFP, ASA
Bryan C. Rice CPA

ACCEPTED this _____ day of _____, 2009.

Client: _____

By: _____

Title: _____