ENGAGEMENT AGREEMENT

This Engagement Agreement, by and MATTHEW S. ABRAMS, a Certified Public Accountant, entered into this day of January, 2021, is intended to set forth the rights and obligations of the parties with respect to the following matters:

Preparation of tax returns, accounting services, resolution of tax problems, tax planning and advise.

MATTHEW S. ABRAMS is hereby retained by the CLIENT and hereby undertakes to represent the CLIENT in regard to the aforesaid matter, to advice and counsel client to the best of his ability, and to do and perform all services necessary and appropriate to properly represent the CLIENT and CLIENT's interest.

CLIENT hereby agrees to promptly reply to information requests and phone calls, and engagement will be terminated if client does not adhere to being responsive. This requirement is for the benefit to the CLIENT since poor communication will cause harm to the CLIENT.

CLIENT hereby agrees to pay to MATTHEW S. ABRAMS a fee for services rendered. Said fee shall be paid by the hour, or any fraction thereof, for services rendered to or on behalf of the CLIENT in the following amounts:

MATTHEW S. ABRAMS \$350.00 per hour Senior Tax Accountant \$150.00 per hour Staff \$100.00 per hour

Billing rates are subject to change, and notices of change will be sent which this engagement agreement will be subject.

MATTHEW S. ABRAMS shall charge no initial retainer fee for services rendered. CLIENT will be upon completion of the tax returns, and hereby agrees to pay the charges incurred as they become due. Services to be provided at a cost exceeding \$500 will require that a retainer be paid in advance of services rendered. CLIENT understands and agrees that any and all sums remaining unpaid more than thirty (30) days after initial billing will, at the discretion of Matthew S. Abrams be subject to a finance charge of 1½% per month until finally paid, unless an alternative payment arrangement is agreed upon with CLIENT.

CLIENT agrees to separately pay all costs and expenses, including copying costs, long distance calls, and other charges as may reasonably be incurred by MATTHEW S. ABRAMS in the handling of CLIENT's matter. CLIENT shall be responsible for all costs of collection including attorney fees and costs related thereto.

CLIENT understands and agrees that MATTHEW S. ABRAMS shall not be liable for any liabilities assessed by any governmental taxing authority for any reason, nor for any damages which client may incur as a result of advice provided by

MATTHEW S. ABRAMS.

 01/01/2021