



PLEASE COMPLETE & SIGN
ONE LETTER FOR EACH INDIVIDUAL FILING A RETURN.

PERSONAL TAX ENGAGEMENT - 2014

Dear Client: You have engaged MPC to prepare your individual T1 income tax return. The purpose of this letter is to set out a clear understanding of the nature of our involvement as the preparer of your personal income tax return and your responsibilities as the taxpayer.

MPC will prepare the return based solely on information provided by you. I will not audit, review or otherwise verify the accuracy of this information. While I will review the completed return with you, it is your responsibility under the Income Tax Act to ensure the accuracy and completeness of the information therein.

You may use our office address as the mailing address for the CRA with respect to assessments and queries. We will forward to you copies of any communication received with recommendations for the disposition of matters requiring response.

If you choose to use your own address as the mailing address, we recommend that you provide us immediately with any correspondence you receive from the CRA. Please note that in many cases reply deadlines apply, and if not met, proposed assessments or re-assessments may be issued or opportunities to challenge issues may be lost.

Please let us know your preference at the time you deliver the information for preparation of your return so that we may indicate your choice when preparing your tax return.

Your personal income tax return will include the following statement: "Prepared without audit or review from information provided by the taxpayer", along with our firm name identified as the preparer of your tax return.

You acknowledge that we will have access to all personal information that is required to complete our engagement. Our services are provided on the basis that:

- You represent to us that you have obtained any required consent for the collection, use, and disclosure to us of personal information required under applicable privacy legislation; and we will retain all personal information in compliance with our Privacy Code.
- Our fees are based on the complexity of your return and are payable upon delivery of the completed return to you. These fees are for the preparation of the return only and any services required further to this return, such as discussions or correspondence with, or an audit by, the Canada Revenue Agency, will be billed separately and as arranged with you at that time.

These arrangements will remain in effect from year to year unless revised in writing. This agreement shall be governed by the laws of the Province of Alberta.

Either party may terminate this engagement without cause upon thirty (30) days notice in writing. On termination by either party under this paragraph, the client shall forthwith pay us fees for the services performed, including all expenses and other charges incurred by us for this engagement.

If either party breaches this engagement, the non-defaulting party may terminate this engagement after giving seven (7) days notice to remedy the breach. On termination by ourselves under this paragraph, the client shall forthwith pay us fees for the services performed to the date of termination, including all expenses and other charges for this engagement.

If these terms are acceptable please acknowledge by signing this letter where indicated and return it to Misura Professional Corporation.

Sincerely,

MISURA PROFESSIONAL CORPORATION

Nicole E. Misura-Leitch, C.G.A.

The services set out in the foregoing letter are in accordance with my requirements. The terms set out are acceptable to me and are hereby agreed to:

Signature

Please print name

Date