



S. Landau Services

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January 4, 2019

Engagement Letter for 2018 Individual Tax Return Preparation Services

This letter is to confirm Our understanding of the terms and objectives of the engagement between Esselles, LLC (doing business as “S. Landau Services”) (hereinafter referred to as “We”, “Us” or “Our”) and _____ (hereinafter referred to as “You” or “Your”), and the nature and limitations of the services We will provide.

We will prepare Your 2018 individual federal, state, municipal and school district income tax returns and use tax returns from information You furnish to Us. If required, We will prepare Your 2019 estimated income tax payment vouchers based on Your 2018 income tax returns. We will not review or adjust the estimated income tax payment amounts during the year for changes in Your tax situation. You agree to call Us if You would like Us to re-calculate Your 2019 estimated income tax payment amounts based on Your most up-to-date tax information. This service may be subject to an additional fee. We will not audit or otherwise verify the data You submit, although it may be necessary to ask You for clarification of some of the information.

In order for Us to complete Your returns in time to meet the April 17, 2019 filing deadline it is Your responsibility to provide Us with all the information required for the preparation of complete and accurate income tax returns by March 15, 2019. If We do not have all of Your information by March 15, 2019 it is likely that Your return will be placed on extension; in this instance, balance due calculations and first quarter estimate amounts may not be available in time to make these payments on time. You have the final responsibility for Your income tax returns and, therefore, You agree to review them carefully for accuracy, completeness, and propriety before You sign and file them (or authorize Us to file them). You agree to retain all documents, canceled checks and other data that form the basis of your income tax returns. These documents may be necessary to prove the accuracy and completeness of Your income tax returns to a taxing authority. By submitting this information to Us you are representing that you have written documentation of the data submitted. If You do not provide Us with requested documentation in a timely fashion We may choose to terminate this engagement.

You hereby acknowledge, agree and understand that We may choose not to retain any supporting documentation for Your tax returns other than documents supporting federal withholding taxes. You understand and agree that document retention is Your sole responsibility and You hereby indemnify and hold Us harmless from any and all claims, including attorney fees, resulting directly or indirectly from the failure to retain any supporting documentation. You understand and acknowledge that failure to provide supporting documentation to the IRS or other taxing authorities when and as requested may result in imposition of additional taxes, penalty and interest and You agree that You will be solely responsible for such items (including any costs of defense) and hereby release Us from any liability whatsoever for failing to retain such documentation.



*Securities offered through H.D. Vest Investment ServicesSM, Member: SIPC,
Advisory Services offered through H.D. Vest Advisory ServicesSM



Your income tax returns may be selected for examination by various taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. The cost of preparing your return does not include representation before the IRS or any taxing authority.

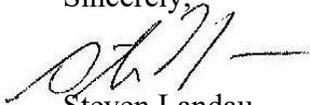
All parties to this engagement letter agree that the courts of King County, Washington have jurisdiction over the parties and all disputes between Us. All parties to this engagement letter agree to submit all disputes to the federal or state courts resident in King County, Washington. All parties to this engagement letter also agree that the laws of the State of Washington shall govern all such disputes. In the event that any portion of this engagement letter is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this engagement letter. In the event any claim is made against Us by any third party in connection with Our relationship, You agree to indemnify and hold Us harmless for any and all costs, expenses, interest, penalties or other damages that We may incur by reason of such claim including, but not limited to, court costs and attorney fees.

Our fees for the services outlined above will be based on the current schedule of per-form charges (available upon request) and on the amount of time required to perform extra services (for example research or compiling of receipts) at Our standard billing rates (enclosed). You agree to pay the amount of the invoice for services rendered under this engagement letter at the time Your completed income tax returns are delivered to You. No returns shall be delivered without payment. We are not responsible for any late fees, penalties or interest for not providing You your return if payment is not made when the return is prepared. If all required documentation and information needed to complete Your return(s) is not presented to Us by March 15, 2019 (or, in the case of a return on extension September 30, 2019) and You request that We attempt to still have Your return ready to file on-time, a minimum \$195 rush fee will be added to Your invoice. Furthermore, no assurance can be made that returns prepared under such "rush" status will be available to file on time.

All information You provide to Us in connection with this engagement will be maintained by Us on a strictly confidential basis pursuant to Our Privacy Policy, a copy of which is enclosed with this engagement letter, which governs the terms of Our management of Your personal information.

This engagement ends upon the earlier of the completion of the above stated work or December 31, 2019.

Sincerely,



Steven Landau
President, Esselles, LLC
DBA S Landau Services

We appreciate the opportunity to be of service to You. Please sign and date the enclosed copy of this engagement letter and return it to Us in the envelope provided to acknowledge Your agreement with the terms of this engagement. It is Our policy not to initiate services until after We have received the executed engagement letter.

Accepted By: _____

Print & Sign Taxpayer Name

Date: _____

Print & Sign Spouse Name (if applicable)

Date: _____