MOBERLY TALLIM & CO.
PROFESSIONAL SERVICES

Date: ____________________

Name: ____
Street (mailing): ____
City: ____________________ Province: __________ Postal Code: __________

Dear ____________________________________:

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 returns beginning in ____________ and any related services from the date of this letter.

YOUR RESPONSIBILITIES:
(a) The accuracy and completeness of the information in your income tax return and any other correspondence or services that we may provide at your request is your responsibility as defined under the Income Tax Act (ITA).

(b)You represent that the information supplied to us is, to your knowledge, correct and complete, and fully discloses all of your reporting requirements under the ITA.

(c) You confirm that all income, deductions and any related information provided that is to be included in your tax return or other correspondence with the Canada Revenue Agency is correct and complete.

(d) You confirm that all sources of income have been disclosed, all deductions were incurred to earn income, and all credits claimed are supported by receipts. Specifically, but not exhaustively:

a. All business (including commission, farming, and professional incomes) and rental schedules present the results of operations and include all material transactions.
b. All income and benefits from employment has been reported, whether or not they are on the T4 slips.
c. All incomes from investments, whether or not it has been reported on T3 or T5 information slips.
d. All dispositions of a capital nature, and their costs, have been reported.
e. All estimates for personal use of automobile, business portion of residence, and other such estimates you have provided are reasonable and supported by usage logs and other evidence.

(c) If you owned certain property outside of Canada totaling more than $100,000 at any time it may be necessary for you to declare such ownership in your tax return(s). There are substantial fines and penalties for non-compliance. Check one of the following:

| | I confirm that I have provided you with correct and complete information with regards to ownership of, or beneficial interests in, specified foreign property as reported or not reported on the Foreign Income Verification Statement (T1135). I have fully disclosed the related foreign income.

| | I confirm that I did not, at any time, own or hold beneficial interests in specified foreign property totaling more than $100,000.

(d) You are not aware of any illegal or possibly illegal acts.

(e) You will advise me of any communications that you may have with Canada Revenue Agency (CRA). If you are advised by the CRA that you must sign documents and are not absolutely certain of their nature, you will have them reviewed by me prior to signing.

MY RESPONSIBILITIES:
(a) To serve as your authorized representative with the Canada Revenue Agency (CRA).

(b) To prepare your personal income tax returns and related schedules and correspondence with the CRA. We will make extensive use of interviews and questionnaires to allow us to learn about your financial affairs in an effort to customize the services provided to meet your needs.

(c) My firm will compile information provided by you into financial statements, income tax returns, or related schedules or communications. We will not audit, review, or otherwise attempt to verify the accuracy or completeness of any information provided. It is your responsibility to provide us with accurate and complete information necessary to prepare such personal income tax returns or other correspondence with the Canada Revenue Agency or any other party. All returns, schedules, or other communications that we prepare for you are intended for your personal use only. You must advise us in advance if you intend to release any information prepared by us and provide the name(s) of any recipients.

FEES:
My fees are based on the amount of time spent on an assignment and depend on the general condition of the records, the volume and nature of transactions, unexpected problems, and the amount of assistance received from you.

In addition to our fees, our billing will include appropriate taxes and incidental expenses including travel and accommodations, computer usage, facsimile transmission, postage, photocopying, and similar expenses. Bills will be rendered on a regular basis as the assignment progresses. A final bill will be provided upon completion.

To help meet the mutually agreed objectives of the engagement, you will (in a timely manner) provide:

a) an opportunity to interview you regarding your financial affairs and complete an annual questionnaire, and
b) all documents discussed in the interview or that we may subsequently require to complete the assignment.

Upon completion of your financial statements and / or income tax return or after providing advice or other service related to income tax returns, tax planning, or other services, we will render an invoice. It is agreed that this invoice will be paid upon receipt. Any amounts outstanding will be charged interest at 2% per month.

NATURE OF ENGAGEMENT:
Since we are accepting this engagement as accountants, not as auditors, we request that you do not record this as an auditing or review engagement in any of the records that you or your business may keep. Our services will not result in the expression of an audit opinion or any other form of assurance on the financial information reported in the return or other schedules or communications, nor will it satisfy any statutory or other audit requirement. You may wish to obtain legal advice concerning statutory (or contractual) audit requirements. Our firm can provide review or audit "opinion" engagements under a separate letter.

ERROR, FRAUD and OTHER IRREGULARITIES:
This engagement cannot be relied upon to prevent or detect error and fraud and other irregularities. We wish to emphasize that any responsibility for the prevention and detection of error and fraud and other irregularities must remain with you.

USE OF ELECRONIC COMMUNICATIONS:
We will correspond with you by electronic means, including: email, email with PDF attachments, website downloads, password protected website disclosures, and other electronic media unless you instruct us in writing to the contrary. We will take your instructions by electronic means, including email and email with various forms of electronic document attachments. Such electronic communications will contain confidential and sensitive information.

You assume the risk of delivery failures, security breaches, timeliness, confidentiality breaches, incompatibility, incompleteness, and unauthorized modification with respect to any document during or as a result of its electronic transmission. If communication relates to a matter of significance on which you wish to rely and you are concerned about possible effects of electronic transmission you should request a printed copy of such transmission from us to be delivered by alternative technology.

If you wish to protect all or certain documents transmitted by the use of a password, you should discuss this with us and we will make appropriate arrangements, although the use of passwords does not guarantee unauthorized access.

WORKING PAPERS:
All working papers and files, other materials, reports, and work created, developed, or performed during the course of this engagement shall belong to this firm.

If you have any questions about the contents of this letter, please contact us.

If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign and date this letter in the space provided below and return it to us prior to our commencement in preparing your personal tax return or other related correspondence.

We appreciate the opportunity to be of service to you.

Yours very truly,

____
Grant Moberly, CGA

CONFIRMATION OF ENGAGEMENT:
The services and terms as set out above are as agreed. As well, I acknowledge and accept my responsibilities as the taxpayer as outlined above. The arrangements outlined in this letter will continue in effect from year to year unless changed by me.
____ Date ____________________,

MOBERLY TALLIM & CO.
PROFESSIONAL SERVICES

New Client Questionnaire

Personal Information:

First Name: ______________________________ Initial: __
Last Name: ______________________________________
Last name changed since last year (or return filed) Y / N
If last name changed, enter last year's name ___________
Address: c/o _____________________________________
Mailing: ____________________________Apt.No____
City: ___________________Prov.____Postal Code______
First Nations ___ | Tlicho ___ | Labrador Inuit Lands ___

Province of residence on December 31 ___________
Province where you currently reside ___________
Province of self employment (if any) ___________

Have you ceased to be a Canadian resident ___date____
If non-resident, where do you reside: _________________
I am a non-resident and was in Canada for ________ days.
Provide information to Elections Canada Yes / No
Apply for the GST credit (if available) Yes / No
Please E-file may income tax return Yes / No
Please have my refund direct deposited Yes / No

Special Income Tax Returns:
Deceased: date: __________________________
Non-resident, I earned income as a non-resident ________
Non-resident, I sold taxable Canadian property _________
I am a bankrupt person: Yes / No

Social Insurance Number: _____ _____ _____
Date of Birth: _________________
Marital Status: Married | C/law | Widowed | Div |Sep | Sngl
If marital status changed in year, date: ___________
If separated during the year, date ___________
Gender: Male ____ Female ____
Title: Mr | Mrs | Miss | Ms | Rev | Dr | ______________

Disability: __________________________________

Foreign holdings of $100,000 (CDN) or more: __________

Spouse or common law information (if any):
Social Insurance Number: __________________________
Date of birth: __________________________
Date deceased: __________________________
Disabled: __________________________
Net income $ 0.00: Yes / No | amount __________
Spouse self employed: Yes / No

Contact information:	Area	Phone
Home:	______	_________________
Work:	______	_________________
Cell:	______	_________________
Fax:	______	_________________
Pager:	______	_________________
Email:	__________________________	

Mail Notice of Assessment to Moberly & Company ______

Income, expense, deduction, & tax credit information

My Incomes:
I am employed by: ________________________________
Employer requires me to use auto or home office: ____

I am self employed: part time / full time	Yes / No
I receive a pension(s):	Yes / No
I receive disability benefits:	Yes / No
I collected Employment Insurance:	Yes / No
I redeemed (cashed in) RRSPs:	Yes / No
I received RRIF income:	Yes / No

My investments (non-registered):

I trade stocks, options, etc.:	Yes / No
I receive dividends:	Yes / No
I receive bank interest:	Yes / No
I own GICs:	Yes / No
I own Trust Units:	Yes / No
I own bonds:	Yes / No
I invest in real estate:	Yes / No
I earned capital gains:	Yes / No
I filed a 1994 capital gains election:	Yes / No
I own valuable collections:	Yes / No
I own shares in a business:	Yes / No
I am in a partnership:	Yes / No
I receive support payments:	Yes / No

My expenses, deductions, tax credits:

I contribute to an RRSP:	Yes / No
I pay union / professional dues:	Yes / No
I pay for child care:	Yes / No
I support a disabled person:	Yes / No
I have moved closer to work/school:	Yes / No
I make support payments:	Yes / No
I have a safety deposit box:	Yes / No
I pay accounting fees:	Yes / No
I pay a financial advisor:	Yes / No
I pay interest:	Yes / No
I paid to receive a retirement settlement:	Yes / No
I paid to receive an employment settlement:	Yes / No
I support an infirm dependant:	Yes / No
I paid adoption expenses:	Yes / No
I am a primary caregiver to an infirm person:	Yes / No
I have a disability:	Yes / No
I paid interest on student loans:	Yes / No
I paid tuition (for me or a depedant):	Yes / No
I paid medical expenses:	Yes / No
I contribute to charities:	Yes / No
I contribute to political parties:	Yes / No
I worked overseas:	Yes / No
I pay a financial advisor / lawyer:	Yes / No
I have an RRSP Home Buyers Plan	Yes / No
I have a Lifelong Learning Plan	Yes / No
I have a will:	Yes / No
I have used my Capital Gains Exemption	Yes / No
I lost money on investments:	Yes / No
I have invested in a failed business:	Yes / No
I have loaned money to a failed business:	Yes / No