

MASTER TAX SERVICES AGREEMENT

This Master Tax Services Agreement (MTSA) represents the terms and conditions relating to services to be provided to by Evergreen Sterling Kuder LLC.

Agreement Scope

The terms and conditions of this Agreement shall remain in effect until terminated and shall apply to each engagement in which we provide tax related services to you. All tax related services we provide you, whether or not set forth in writing in a separate Addendum, shall be subject to the terms of this Agreement.

Tax Preparation Services

As a part of the Agreement, we may prepare the tax returns as specified in addendum accompanying our tax organizer. We will assume no responsibility for preparing returns which are not set forth in our cover letter. We will not audit or otherwise verify the data you submit to prepare these returns, although we may ask you to clarify it or furnish us with additional data.

The information contained in tax returns prepared by Evergreen Sterling Kuder LLC is based solely on your representations and are ultimately your responsibility. Further, it is your responsibility to maintain the documentation necessary to support the data used in preparing your tax returns, including but not limited to auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for disallowed deductions or inadequate supporting documentation.

Tax Advice

As part of the Agreement, we may provide you with tax advice, including but not limited to the tax ramifications of planned or actual transactions. Tax advice involves (a) developing the relevant facts (b) determining the applicable law, (c) preparing an analysis applying the law to the facts, and (d) deriving a conclusion. Our tax advice will specify the facts on which they are based. The facts and assumptions used by Evergreen Sterling Kuder LLC relating to any advice provided to you are based solely on your representations. We are not responsible to verify facts or for advice that is based upon incomplete information. If these facts are incorrect, incomplete or omitted our tax advice may not be relied on.

Any advice provided pursuant to this MTSA is based upon published law, rulings or other authority as of the date the advice is provided and is based upon the facts provided to us. You agree that we are not responsible to update its advice if the law changes or if court cases or other rulings are issued that otherwise impact the advice provided.

Whenever we believe applicable tax law is unclear or there are conflicting interpretations of the law by authorities (e.g., tax agencies), we will advise you as to the possible positions that may be taken. It is your responsibility to decide which position(s) will be taken on your applicable tax return. If the IRS or other taxing authority should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. You agree we have no liability for any such additional penalties or assessments.

Fraud and Internal Controls

Our services cannot be relied on to detect errors, fraud, irregularities or illegal acts that may exist. In addition, we have no responsibility to identify or communicate significant deficiencies or material weaknesses in your internal controls. You are responsible for developing and evaluating internal controls, including, without limitation, internal controls over financial reporting and disclosure controls and procedures. Our services are not intended to assist you in developing or evaluating your internal controls and should not be relied on for this purpose.

Paid Preparer Matters

Federal tax law may treat Evergreen Sterling Kuder LLC as a “paid preparer” in certain situations where we provide significant tax advice that is used in preparing a Federal income tax return. Similar rules can apply at the state level. Where significant tax advice is provided resulting in our becoming a paid preparer, you agree to cooperate with us in complying with the requirements of the paid preparer rules and law. This may require us to review and sign the return as a paid preparer. If this is necessary, we will issue an Addendum to cover such services.

Confidentiality and Privileged Communication

Certain communications involving tax advice between you and Evergreen Sterling Kuder LLC may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you may be waiving this privilege. To protect your right to privileged communication between you and us, you should consult with us or your attorney prior to disclosing any information about our tax advice.

Fees and Expenses

Our services will be based upon our standard rate(s) in effect for the individual(s) providing the services, absent our signed written agreement specifying a different rate.

Billings are due upon presentation and become delinquent if not paid within 30 days of the invoice date. Any past due fee under this Agreement shall bear interest at the highest rate allowed by law on any unpaid balance. If we elect to suspend a specific Addendum to the MTSA for nonpayment, we may not resume our work until your account is paid in full. If we elect to terminate our services for nonpayment, or as otherwise provided in this Agreement, all Addendums will be deemed to have been completed upon written notification of the termination, even if we have not completed our work. You will be obligated to compensate us for fees earned for services rendered and to reimburse us for all out-of-pocket expenditures made through the date of termination. You acknowledge and agree that in the event we stop work or terminate this Agreement as a result of your failure to pay on a timely basis for services rendered by Evergreen Sterling Kuder LLC as provided in this Agreement, or if we terminate this Agreement for any other reason, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

Direct expenses are passed through to you without markup. Indirect costs incurred specifically for your work, such as computer processing and copying, are passed through at our estimated clerical and equipment cost of providing the particular service or material.

Limitation on Liability

You agree that Evergreen Sterling Kuder LLC's total liability to you or any third party for any and all damages whatsoever arising out of this agreement from any cause, including but not limited to contract liability or our negligence, errors, omissions, strict liability, breach of contract or breach of warranty shall not, in the aggregate, exceed the fees paid to us during the then current term of this agreement.

In no event will either party be liable to the other for any special, indirect, incidental, exemplary, punitive or consequential damages in connection with or otherwise arising out this agreement even if advised of the possibility of such damages.

Document Retention Policy

At the conclusion of each engagement, we will return original records you supplied to us. Your records comprise the primary backup and support for your tax returns. Our records and files, including our working papers, whether kept on paper or electronic media, are the property of Evergreen Sterling Kuder LLC and are not a substitute for your own records. Our policy is to destroy our annual tax engagement files and all pertinent working papers after a retention period of seven years (or longer, if required by law or regulation), after which time these items

will no longer be available. Catastrophic events or physical deterioration may result in our records being unavailable before the expiration of the above retention period. We retain the right to modify its record retention policies at anytime without notice.

If you have any questions as to the type of records required, please ask us for advice in that regard. We are not responsible for damages resulting from documentation inadequately supported by your records.

Except as set forth above, you agree that we may destroy documents, including, without limitation, correspondence, agreements, and representation letters, and retain only electronic images thereof.

Subpoena of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding (including a grand jury investigation), in which we are not a party. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we will construe your inaction or failure as consent to comply with the request. Our efforts in complying with such requests or demands will be deemed a part of this Agreement and we shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Use of Electronic Communication

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of facsimile machines and computer technology designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of facsimile transmissions to your representatives and other use of these electronic devices during the term of this MTSA as we deem appropriate.

Use of Evergreen Sterling Kuder LLC's Name

You may not use Evergreen Sterling Kuder LLC's name, its trademarks, service marks or logos in connection with the services contemplated by this agreement or otherwise without the prior written consent of Evergreen Sterling Kuder LLC, which consent may be withheld for any reason and may not be subject to certain conditions.

Use of Non-Licensed Personnel

Certain engagement personnel, who are not licensed as Certified Public Accountants, may provide services as part of this Agreement.

Dispute Resolution Procedure, Venue and Limitation Period

This Agreement shall be governed by the laws of the state of Washington, without giving effect to any conflicts of laws or principles. If a dispute arises out of or related to the MTSA, including, without limitation, any tax services we provide to you subject to this MTSA, and if the dispute cannot be settled through negotiations, the Parties agree first to try in good faith to settle the dispute by mediation using an agreed upon mediator. If the Parties are unable to agree on a mediator, the Parties shall petition the state court that would have jurisdiction over this matter if litigation were to ensue and request the appointment of a mediator, and such appointment shall be binding on the Parties. Each Party shall be responsible for its own mediation expenses, and shall share equally in the mediator's fees and expenses.

If the claim or dispute cannot be settled through mediation, each party hereby irrevocably (a) consents to the exclusive jurisdiction and venue of the appropriate state or federal court located in King County, state of Washington, in connection with any dispute hereunder or the enforcement of any right or obligation hereunder, and (b) waives its right to a jury trial. Each party further agrees that any suit arising out of or related to this agreement must be filed in a court of proper jurisdiction within one (1) year after the cause of action arises.

Term

The initial term of this Agreement shall begin on the later of the date signed by Client or Evergreen Sterling Kuder LLC and continue for one (1) year. This Agreement will renew annually for successive one (1) year terms unless either Party terminates as provided in this Agreement.

Termination

This Agreement may be terminated by either Party, with or without cause, upon ten (10) days written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination, (a) you shall pay us for services provided and expenses incurred through the effective date termination, (b) we will provide you with all finished reports that we have

prepared pursuant to this Agreement, and (c) neither Party shall be liable to the other for any damages that occur as a result of our ceasing to render services.

Entire Agreement

This Master Service Agreement, including any applicable Addendum/Addenda, constitutes the entire Agreement and understanding between Evergreen Sterling Kuder LLC and the Client. You agree that in entering into this Agreement you have not relied upon any oral or other representations, promises, or statements made by anyone which is not set forth herein.

Enforceability

In the event any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this Agreement.

Execution of this Agreement

The party executing this Agreement represents that he/she has the authority to make this Agreement with Evergreen Sterling Kuder LLC.

ACCEPTED AND AGREED:

Signature: _____

Print Name: _____

Title: _____

Date: _____