

EVEREST ASSOCIATES, LLC.

Accounting and Tax Professionals

Dear Client,

We have prepared the enclosed returns, for the year 2011, from the information provided by you without verification or audit. We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached to each return is an instruction sheet for signing and filling. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least three years.

In order to complete the services, you will be asked to provide certain information. It is your responsibility to make sure the provided information is complete and accurate. The services do not include any verification of the information you provide. It is also your responsibility to maintain records of this information since you may need to satisfy tax authority inquiries, if any.

This will confirm that, I have reviewed my Form 1040 for tax year 2011 and schedules thereto, that all information set forth on the return was furnished by me and used by our tax preparer in the preparation of the return and that to the best of my knowledge and belief said return accurately reflects my income and expenses.

It is our company policy that we do not offer any guarantee or responsibility for any tax increase, penalty and interest by any error or omission. If you have any questions, or if we can be of assistance in any way, please don't hesitate to call us.

Regards,

Signed: _____

M. Saleem
Everest Associates, LLC.

Name: _____