ROGERSON BUSINESS SERVICES

Engagement Agreement

Transaction Structuring Report

The undersigned Client hereby retains Rogerson Business Services (RBS) to prepare a Transaction Structuring Report on the business herein after listed inconjunction with Walker Advisory Services. RBS is not rendering and shall not render an opinion regarding the suitability or potential success of the business venture associated with this engagement.

The purpose of this report is to provide information regarding the tax implications and related net proceeds which can result based on the scenarios presented in the report. The report is designed to present the "What-ifs" of what can occur based on the different pricing and/or structuring strategies provided in the report. The report will provide direct insight into the impact that structuring and tax planning can have on the net result of a business divestiture.

The end result and suggested use of the report is for the Client to utilize the information in the report as a tool to assist in the negotiation of the business divestiture. By understanding how price and structure will impact net proceeds, the Client will have a better knowledge base from which to work on negotiating and structuring a deal.

The report is customized to meet the specific presentation requirement of the business being covered by the report but each report will generally include: (1) Pricing and/or structuring scenarios Full Report – Three (3) /Basic Report – One (1), (2) A narrative explanation of the various scenarios, (3) Various supporting schedules detailing the business level proceed results, the personal level proceed results and the fully liquidated transaction results, (4) Narrative detail on Tangible and Intangible Assets, (5) Asset Allocations, as applicable, as required per IRS Form 8594 and (6) Various supporting tax calculation schedules for the business and personal level components of the transaction.

The report will be prepared using data and other information submitted by the Client. RBS shall not audit or otherwise perform review services related to the submitted data. The accuracy of the submitted data shall be and remain the responsibility of the Client.

This report is applicable to single entity closely held businesses. Please contact RBS for pricing on larger businesses and businesses comprised of more than one entity.
This agreement contains the entire agreement specific to services to be rendered hereunder.

Client agrees to pay a total feel of $______________ for services to be rendered hereunder. Said fee is due at the start of the engagement to be included with the submission of this executed agreement.

Report applicable to :_______________________________________ FID#__________________
(Enter Business Name Here)

Client Signature	Date
Client Name	Phone
Address	Fax
City	Cellular
State / Zip Code	E-Mail

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Transaction Structuring Report

Data Request

1) Most recent completed year Federal Income Tax Return

For example, during Year 2012 the most recent completed Federal Income Tax Return will generally be for Year 2011. If the Federal Income Tax Return for the most recent completed fiscal year is not available, then submit the Federal Income Tax Return for the prior year and also submit the additional information requested in Item 4 in addition to the information requested in item 3.

2) Most recent completed year State Income Tax Return

For example, during Year 2012 the most recent completed State Income Tax Return will be for Year 2011. If the State Income Tax Return for the most recent completed fiscal year is not available, then submit the State Income Tax Return for the prior year and also submit the additional information requested in Item 4 in addition to the information requested in item 3.

3) Balance Sheet and Income Statement for most recent completed fiscal year.

4) Additional Financial Information if the tax returns associated with items 1 and 2 are not the most recent completed Year.

If the Federal and State Income Tax Returns associated with items 1 and 2 are not for the most recent completed year then submit the Balance Sheet and Income Statement associated with the Federal and State Income Tax Returns which are submitted for items 1 and 2. Do note that this information is in addition to the financial statements requested in item 3.

5) Tax Depreciation Schedule associated with the Income Tax Returns submitted for items 1 and 2.

6) Most recent Balance Sheet and Income Statement for current fiscal year.

7) Valuation Report, if available, or Pricing Opinion.

8) Confidential Memorandum and/or other Business Write Up information if available.

NOTE: If any of these items on this Data Request are not available, please contact Rogerson Business Services to discuss alternative options.