

Fees and Cost

The total fee estimated for the IRS Representation described on the engagement letter is based on a rate of \$ 50 per hour of professional time while performing services in our offices and \$ 100 per hour when appearing before officers and officials of the Internal Revenue Service at hearings or conferences. You agree that advance payments you make against fees are deemed earned upon receipt for all initial consultations and strategy formulations and that said payments are non-refundable and fully retainable as a minimum fee.

In addition to fees for professional services, you agree to pay:

- 1. All government fees incurred in your representation.**
- 2. Photocopy charges at \$.25 per page.**
- 3. Mileage for travel in your behalf at \$.40 per mile.**
- 4. Postage and telephone charges incurred in your behalf at prevailing rates.**

You understand that you will be billed no less than monthly for all fees and costs and you agree to pay all charges on receipt of billings.

You agree that each telephone conference will be included in your fees at a minimum of .25 hour, each letter prepared in your behalf at a minimum of .5 hour and each conference held in our offices at a minimum of 1.0 hour.

Any billings not paid within fifteen days of mailing will constitute grounds for termination of services and create the right of Behling Small Business Services to retain any unbilled portion of advance fee previously deposited as liquidated damages.