

Dellow Financial Services Limited

11 Sonnenberg Way
Titirangi
Auckland

Engagement of professional services

The purpose of this letter is to confirm and update our understanding of the terms of our appointment to perform accounting services and the nature and extent of the services we will provide. This letter supersedes any of our previous letters.

Dellow Financial Services Limited agrees to provide the following professional services:

- Completion of financial statements and filing of your income tax return based upon information you have provided to us.
- To act as your agent in all dealings with Inland Revenue ("IRD") in respect of all tax matters excluding child support; including filing of your income tax return once all relevant information has been received. We will provide any other services as are agreed upon between us from time to time. IRD information may be requested by phone, internet, mail, fax, or e-services.

You agree to and confirm that:

- You will supply us with all relevant information necessary in order to prepare financial statements and comply with the *Income Tax Act 2007* and the *Goods and Services Tax Act 1985*;
- Dellow Financial Services Limited have not been engaged to perform an audit or review engagement, and will provide no assurances regarding financial information resulting from the compilation process. Our engagement does not include the investigation or discovery of internal control weaknesses, errors, illegal acts or other irregularities. However, we will inform you of any such matters which come to our attention during the course of our engagement.
- The financial statements have been prepared at your request and for your purposes only, Dellow Financial Services Limited are not liable for any losses, claims or demands by any third party to whom the financial statements are provided.

Terms of credit

Payment of our fees is agreed to be on completion of financial statements, before income tax returns are filed with the IRD. In the event that it is necessary to take legal action to recover overdue accounts, all legal costs incurred by us will be accrued to you the client. Also, interest at the rate of 2% per month will be charged from the due date. Fees may be recovered from any funds received from the IRD on your behalf.

We shall be entitled to exercise a general lien over the books, records, related documents, and other such chattels that may come into our possession for the purpose of performing professional services for you until all costs and charges whatsoever or professional services of any nature to you have been fully paid.

Accepted by: Sign/Initial..... Accepted by: Sign/Initial.....

You authorise us to obtain any further information necessary for the completion of your financial statements or tax returns from any third party you had dealings with during the year. You provide this to overcome the restrictions on the *Privacy Act 1993*. This will normally be used for obtaining information from financial institutions and legal firms.

We agree that not providing records to allow filing of tax returns on time or any other breach in law or of ethics, that may reflect badly, or damage the reputation of Dellow Financial Services Limited will result in immediate termination of this engagement without notice.

If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign this letter and return it to us. Should you wish to discuss any aspect of this letter, please contact our office.

We appreciate the opportunity of providing these services and we commit to providing you with quality service in a timely and efficient manner.

Yours faithfully,

Dellow Financial Services Limited



James Dellow

Name of entities:

- | | |
|----------|---------------|
| 1. _____ | IRD No: _____ |
| 2. _____ | IRD No: _____ |
| 3. _____ | IRD No: _____ |
| 4. _____ | IRD No: _____ |
| 5. _____ | IRD No: _____ |

Accepted by:

Signed.....

Signed.....

Name.....

Name.....

Date.....

Date.....