



Master Accounting and Tax Services, LLC

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December 5, 2011

Dear Business Client,

In late 2008 the President signed a new law restricting access to your confidential tax information. It makes it extremely difficult for us to provide copies of your tax returns, supporting information or other confidential information to those people to whom you direct us to provide information, such as bankers, mortgage companies, insurers, etc. This coming year the IRS is now requiring us to electronically file all tax returns which have even added another layer of electronic storage requirements on our part.

We quickly realized we needed a new, completely secure system to provide you with your needed information. Our new 256-bit SSL secure web portal system provides us with password protected online access to information, so that you may choose to provide this information directly and securely to whomever you wish, without our intervention. This highly secure system (using the same level of security as online banking) also allows us to greatly exceed the IRS' upcoming requirements for electronic filing.

Here is what we will provide to you on your secure web portal:

- Secure online access to 3 years of copies of your tax returns, supporting documents, engagement letters, financial statements, W-2's and similar items we may prepare for you in PDF form,
- A secure location for you to backup your own financial information as you wish (within our storage limits),
- The ability for you to securely upload requested tax information to our office without needing a fax machine or a visit to the office,
- All data is kept safe and secure on state-of-the-art, fully redundant servers that are backed up daily,
- All users will receive 250 MB of secure storage, with additional amounts available at a small fee.
- Additional benefits will be implemented within the coming months.

To implement these new secure storage and backup systems, we are instituting a small annual technology fee in order to support the system. The fee is \$75 per year which will be billed as a separate billing charge on your January invoice for 250MB of secure storage. If you need additional online, secure storage for your personal backup needs within the guidelines of our engagement letter it is available in 1 GB increments for an additional \$30 per GB per month. We are requiring all clients to use the system this year.

To access your online secure web storage, first contact us to obtain your username and password, then simply go to our website at www.masteracct.com and log in. It is a simple, secure system that will be immediately usable by you.

Respectfully Yours,

William Mease