

WILLIAMSON & AEBI, LLP

960 SW CHURCH STREET
POST OFFICE BOX 107
DALLAS, OREGON 97338

Telephone (503) 623-2381

FAX (503) 623-3422

PLEASE KEEP THIS FORM IN YOUR RECORDS.

BILLING PROCEDURES FOR SERVICES PROVIDED

FEE STRUCTURE

From time to time, we receive inquiries concerning our method of charging fees. This is understandable since each CPA firm handles fees a little differently, and some new clients may not have obtained the services of a CPA in the past. This letter is our tool for communicating our fee structure to clients and other interested parties.

BASICS

Each staff member maintains accurate time records, and clients are billed based on actual time spent on their behalf. Since we sell no products and accept no contingent fees, our time and expertise are our only sources of revenue.

HOURLY BILLING RATES

A standard hourly billing rate is set for each staff member based on the criteria of experience and ability. If no extenuating circumstances exist, clients are billed using standard hourly billing rates multiplied by the actual hours worked.

Hourly billing rates vary among our staff members from a low of \$90.00 to a high of \$195.00. Accordingly, we strive to use less experienced staff members to perform routine accounting procedures to achieve the lowest hourly rate.

TELEPHONE CALLS

Telephone calls are treated the same way as any other time spent on a client's behalf. If matters of substance are discussed, the time is charged and billed to the client. Personal calls of a non-business nature are not charged to clients.

Due to the extensive amount of consulting work done by our firm, conducting business by telephone consumes a substantial amount of our time. Some senior staff members devote as much as 30 percent of their time to telephone consultations. The telephone can be an effective time-saving device; therefore, we maximize this form of communication.

OUT-OF-POCKET EXPENSES

Basic overhead costs are included in the hourly rates. Anything spent specifically on behalf of clients is charged to them. Travel, copies, etc., are included in this category.

THANK YOU