

Procedures for Accountants to Engage Us

We have two methods for accountants to engage our firm: (1) first the client may engage us directly; or (2) some accountants wish to engage us on an annual retainer basis. Our *minimum* fee for a client or our annual retainer is \$1,000 payable by credit card in advance of any services. We also require a written engagement letter in advance detailing the scope of our services.

Regarding the accountant and attorney retainer agreement, we have reduced my standard hourly rate of \$525 an hour for international tax planning and asset protection planning or \$450 an hour for domestic planning to \$350 an hour. Should our time exceed the initial retainer amount of \$1,000, we will ask for an additional retainer at that time.

Should you wish to sign up for our annual accountant retainer service, below is a sample engagement letter. Please e-mail me your contact information, and I will forward you an engagement letter that I have executed with a credit card authorization. Once I receive both completed forms, I would be glad to look at your matter and get you an estimate of the fees involved to answer your question.

Again, thank you for thinking of our firm.

Sample Engagement Letter Below

Denver Office:
4155 E. Jewell Ave., Suite 500
Denver, CO 80222



**Law Firm of
Mark Merric, LLC**

(O) (303) 800-4369
(F) (303) 261-8374
Mark@InternationalCounselor.com
www.InternationalCounselor.com

Date

Name
Address

Re: Annual Accountant Retainer Engagement Letter:

Dear _____:

Thank you for your interest in engaging us to help you with various tax and legal matters.

The Law Firm of Mark Merric, LLC (the “Firm”) provides practices in the following areas: (1) estate planning, (2) international taxation, (3) business structures and transactions, and (4) asset protection. Regarding client questions, hypothetical fact patterns, or technical questions of any kind, we do not answer such questions unless we are engaged in writing and have received the retainer discussed below. *Seldom, if ever*, are there any simple questions in these fields. Also, almost all questions in these areas require a review of the relevant legal documents, organizational structure, past planning, as well as the client’s objectives.

By this engagement, the Law Firm or Mark Merric, LLC (the “Firm”) will assist in answering your legal and tax questions in the above during the year at my reduced hourly rate of \$350. This hourly rate has been discounted from my standard hourly rate of \$525 for international tax planning and \$450 for domestic planning.

Before providing in assistance, we charge a minimum initial annual \$1,000 initial retainer paid in advance that will be considered earned upon receipt due to my discounted hourly rate of \$350 that was quoted above. Should the retainer amount become depleted, we will ask for an additional retainer amount at such time. Any unused portion of the \$1,000 retainer is not refunded at year end, rather such fee is considered earned by the Firm. We will be available at our standard business hours and the timeliness of our service will be the same as with other clients on a first come first served basis.

We reserve the right to withdraw from representation at any time if (1) we consider the transaction involved illegal; (2) unethical; (3) immoral; (4) for non-payment of a requested additional retainer; (5) for non-payment of fees; or (6) if you do not respond to our requests for information in a timely manner. In the event we withdraw from representation for one of the

above reasons, we will bill our time until we withdraw and, in this case, return any unused retainer amount.

We do not bill for copying charges for up to two sets of documents. However, if more than two copies are requested, this is handled on a case by case basis. We also do not bill for fax charges. Seldom do we bill for long distance phone calls, unless the cost of the phone calls exceeds \$20 in a month. A billing statement is prepared monthly. Accounts that are more than thirty days old are subject to an eighteen percent annual interest charge. We both agree that should a dispute arise over the terms of this agreement, the venue where the dispute shall be decided is the Denver County courts.

Should the above terms be acceptable to you, please sign below and return a signed copy me by e-mail.

Respectfully,

Mark Merric

AGREED:

Firm Name:

, President

Date