



F&A PLLC | STATEMENT OF GENERAL TERMS & CONDITIONS

1. Fee Structure

All time, including travel hours, spent on the project by professional, technical, and clerical personnel will be billed. (Travel time is billed at half-hourly fees, portal to portal.) The following approximate ranges of hourly rates for various categories of personnel are currently in effect:

<u>Hourly Rate</u>	<u>Category</u>
\$295.00 - \$350.00	CPA
\$135.00 - \$190.00	Staff Accountant
Add \$150	Express Services

Hourly rates will be adjusted semi-annually. Unless otherwise stated, any cost estimate presented in a proposal is for budgetary purposes only, and is not a fixed price.

2. Reimbursable Expenses

- a) Travel expenses necessary for the execution of the project, including rail, taxi, bus, air, rental vehicles, highway mileage in company or personal vehicles, which will be charged at .54 cents per mile.

The following expenses will be billed at direct cost:

- b) Accommodations, all meals at cost.
- c) Telephone/fax charges.
- d) Postage and shipping/courier services.
- e) In-house printing and reproduction.
- f) Fees associated with Professionals utilized on client projects or incurred as a direct cost of the project/client. These include legal fees incurred by the firm surrounding your account with us. Software fees and transaction fees are also included.
- g) Other project expenses: photocopying, laser printing, and so forth.

3. Express Services

Express Services will consist of any projects requested by any client that need to be started immediately or if after hours needs to be started before the next regular business day. Any client needs requiring attention after 8:00 p.m. or on Weekends. All services rendered at these times will be billed out at the above rate.

4. Account Delinquency

If an account becomes delinquent, all services will be discontinued until the account becomes current. Delinquency is defined as any account more than 15 days beyond our established credit terms.