



**5680 Chestatee Landing Dr
Gainesville, GA. 30506
Telephone: (850) 219-0800
Fax: (888) 565-5805**

This letter shall act as the agreement under which Pierce CFO will provide valuation and analysis services to you. We mutually agree that changes to our agreement must be in writing.

Our services will be provided to you include that following:

We will prepare and analysis the business for purposes of calculating profit, debt coverage and value. Our analysis will include our assessment of area competition, growth trends and an analysis of revenue, employee compensation, costs of business and other factors that we deem relevant to the value of the business in your circumstances.

Our purpose is to provide a transparent work product that will be useful to you and your advisors to build a framework to help you accomplish your purposes.

For the analysis, our opinion of value and other services relating thereto, you agree to pay us as follows:

Upon signing:	\$ x,xxx
Upon delivery of our opinion of value and other work product that we deem appropriate	<u>\$ x,xxx</u>
Total:	<u>\$ x,xxx</u>
Per diem for on-site meeting, etc. if required	\$ 1,500/day

In addition, you agree to reimburse us upon presentation for our out of pocket costs including but not limited to our travel, lodging and meals that are directly associated with services that we perform on your behalf if they become necessary.

We agree that any dispute that may arise between us will be settled by the binding written opinion of a private arbitrator selected by our mutual agreement, the cost of which shall be paid by the party not prevailing. We further agree that there shall be no punitive damages permitted as a result of this agreement or services rendered hereunder.

By affixing our signatures below, we mutually acknowledge the terms of our engagement.

PIERCE CFO

By _____
Title

The foregoing is acknowledged and agreed to this ____ day of _____. 2007.

By _____
Title

Address: _____

Phone: _____

Fax: _____