

DVK, Inc.

Engagement Letter for Accounting Services

DVK, Inc.

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Dear Client,

This letter is to set forth the terms and objectives of our proposed engagement and the nature and limitations of the services we will provide to your company until mutually changed.

WORK TO BE DONE

A. Scope Limitations. Our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcations, which may exist. We may inform you of any such matters that come to our attention.

B. Agreed Upon Services. Based on the selected accounting services (Accounting Services Form). We hope to better meet your expectations of service from our firm by having you clearly identify the specific services you wish provided and their frequency.

FEE SCHEDULE

The following is our understanding of the fee schedule agreed upon.

A. Professional Fees. Fees for professional services will be based on the time expended at our current hourly rates, unless otherwise mutually discussed and agreed to in writing. We require a minimum retainer before work can begin. This retainer must be maintained throughout the engagement.

B. Factors Affecting Your Professional Fee. Professional fees will be based upon several factors; the most important of which includes time and labor involved, skill requisite to perform the professional services properly and any special circumstances imposed.

C. Direct Expenses. Additional charges for computer services, fax transmissions, report production and out of pocket costs, including travel costs, may be added to our professional fees. Such charges are in addition to any estimated fees given and will be due and payable upon presentation as billed monthly.

FEE SCHEDULE:

Bookkeeping & Payroll: \$25/hour.

Corporate Tax Preparation, Canada: \$50/hour

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Yi-Tong Ma



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