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CERTIFIED PUBLIC ACCOUNTANT

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## CONSULTING AGREEMENT

This Consulting Agreement (the "Agreement") is entered into effective as of \_\_\_\_\_ by and between \_\_\_\_\_ (hereinafter referred to as "Client"), which principle address is located at \_\_\_\_\_ and Matsumoto & Associates, CPA, a CPA having its principal office at Santa Clara, California (hereinafter referred to as "Consultant").

### RECITALS

- A. The Client desires to obtain the services of Consultant on its own behalf and to perform specified accounting and tax related consulting service as directed by the Client; and
- B. Consultant desires to provide consulting services to the Client upon the terms and conditions in this Agreement.

Accordingly, the parties agree as follows:

### AGREEMENT

#### 1. Consulting Period

(a) Term The Client hereby retains the Consultant and Consultant agrees to render to the Client accounting and tax related research and consulting services (the "Services") for the period (the "Consulting Period") commencing on the date of this Agreement, which is the date this Agreement was accepted by both Client and Consultant, along with the Deposit received by Consultant stated in Section 3 (c), and continues until terminated by either party.

(b) Termination At any time, either party may terminate, without liability, the Consulting Period for any reason, with or without cause, by giving 30 days advance written notice to the other party. Client shall pay Consultant the compensation to which the Consultant is entitled pursuant to Section 3.

#### 2. Duties, Responsibilities and Scope of service

(a) Consultant hereby agrees to provide and perform for the Client the consulting services comprised of the accounting and tax related research and consulting as directed by the Client.

(b) Client hereby agrees to provide compensation as set forth in this Agreement.

(c) If not otherwise specifically stated in Appendix A, the scope of the consulting service will be limited to the extent of time which fee Client has agreed to pay.

(d) Although Consultant may offer an advice, opinion and/or comments about various accounting and tax related matters, Client acknowledge that Consultant has made no promises about the outcome of any matter and cannot guaranty any particular result.

### 3. Compensation, Benefits, Expenses

(a) Compensation In consideration of the services to be rendered hereunder, Consultant shall be paid \$160 per hour (which minimum unit for billing will be 15 minutes), if not specifically and separately stated in Appendix A.

(b) Payment Payment is due 10 days after the receipt of the invoice from Consultant. Payment could be made by check, wire or credit card. In case of check, the check should be made payable to "Matsumoto & Associates" and be sent to the address stated in Section 7. In case of wire, Client agrees to pay bank wire fees in addition to the Compensation. In case of credit card payment, Client agrees to add additional 3~6% (3% for credit cards issued in US, 6% for credit cards issued in Non-US country) to the Compensation as credit card processing fee.

(c) Deposit Deposit of three (3) hours, at the amount of four hundred eight (480) dollar is required for the initial consulting service. The consulting service will begin only after the deposit is received. Any unused portion of the consulting fee will be refunded at the time the Agreement is terminated by check.

(d) Benefits Consultant shall not be entitled to any direct or indirect compensation for services performed hereunder.

(e) Expenses Any expenses, such as traveling, postage, report production expenses, etc, if any, which relates to and incurred during the consultation should be reimbursed by Client at its actual cost.

### 4. Use of Other Professional

Because of the extreme size and complexity of the accounting regulations and tax law, and the frequent changes in the accounting regulations and tax law as well, Consultant may need to devote some time to search through various reference sources to find answers to questions about various accounting and tax issues. Before undertaking more than two hours of such research, Consultant will contact Client and give Client the option to (1) authorize Consultant to continue the research, or (2) to seek help from a person who specializes in that segment of the accounting regulation or tax law. Consultant will also provide Client with suggestions and contact information regarding any tax professionals who are known to be specialists in the subject area. If assistance is provided by other professionals, Client may need to (1) enter into a service agreement with such professional, or (2) provide an advance retainer to Consultant for the full amount of any fee that Consultant may become obligated to pay on Client's behalf.

### 5. Confidentiality and Disclosure

Consultant acknowledges and agrees that any information received during the course of performing the services is of a confidential nature, is subject to the accountants'-client privilege, and may not be disseminated or distributed without the express written consent of the Client.

6. Assignment; Successors and Assigns

Consultant and the Client agree that they will not assign, sell, transfer, delegate or otherwise dispose of any rights or obligations under this Agreement. Any purported assignment, transfer, or delegation shall be null and void.

7. Notices

All notices or other communications required or permitted hereunder shall be made in writing and shall be deemed to have been duly given if delivered by e-mail, fax, hand or mailed, postage prepaid, by certified or registered mail, return receipt requested, and addressed to the Client at:

Client address, or e-mail address;

E-mail: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

or to the Consultant at:

E-mail: consulting@ma-cpa.com  
Fax: 1-877-889-7217  
Address: Matsumoto & Associates, CPA  
3333 Bowers Ave., Ste.245, Santa Clara, California 95054

Notice of change of address shall be effective only when done in writing and sent in accordance with the provisions of this Section.

8. Amendments; Waivers

This Agreement may not be modified, amended, or terminated except by an instrument in writing, signed by a duly authorized representative of the Client and the Consultant. By an instrument in writing similarly executed, either party may waive compliance by the other party with any provision of this Agreement that such other party was or is obligated to comply with or perform, provided, however, that such waiver shall not operate as a waiver of, or estoppel with respect to, any other or subsequent failure. No failure to exercise and no delay in exercising any right, remedy, or power hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right, remedy, or power hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, or power provided herein or by law or in equity.

9. Severability; Enforcement

If any provision of this Agreement, or the application thereof to any person, place, or circumstance, shall be held by a court of competent jurisdiction to be invalid, unenforceable, or void, the remainder of this Agreement and such provisions as applied to other persons, places, and circumstances shall remain in full force and effect.

10. Rules of Construction

The language in all parts of this Agreement shall in all cases be construed as a whole,

according to its fair meaning, and not strictly for or against either the Acme or the University. Section headings in this Agreement are for convenience only and are not to be construed as a part of this Agreement or in any way limiting or amplifying the provisions hereof. All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine, neuter, singular or plural, as the identifications of the person or persons, or s, corporation or corporations may require.

11. Governing Law

The validity, interpretation, enforceability, and performance of this Agreement shall be governed by and construed in accordance with the law of the State of California.

12. Independent Contractor

The Consultant shall operate at all times as an independent contractor of the Client. This Agreement does not authorize the Consultant to act for the Client as its agent or to make commitments on behalf of the Client. The Client shall not withhold payroll taxes, and neither Consultant shall not be covered by health, life, disability, or worker’s compensation insurance of the Client.

13. Ability to Enter Into Agreement

Each party represents and warrants to the other party that this Agreement has been duly authorized, executed and delivered and that the performance of its obligations under this Agreement does not conflict with any order, law, rule or regulation or any agreement or understanding by which such party is bound.

14. Entire Agreement

The terms of this Agreement are intended by the parties to be in the final expression of their agreement with respect to the retention of Consultant by the Client and may not be contradicted by evidence of any prior or contemporaneous agreement.

The parties have duly executed this Agreement as of the date first written in Section 1 (a) by signing below, or by returning the acceptance of this Agreement on Consultant’s website:

\_\_\_\_\_  
CONSULTANT  
Takayuki Matsumoto, CPA

\_\_\_\_\_  
Date

\_\_\_\_\_  
Client

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name & Title

**NOTE:**  
**In case of signing the Agreement, please submit the entire Agreement to the address stated in Section 7, along with the payment. After receipt of the signed Agreement and initial deposit, we will contact you accordingly.**

## Appendix A

### Scope of consulting service

- General accounting and tax related inquires.
- If any specific response to your question is requested, please describe your request in details.

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