



Client Name: _____

MASTER PROFESSIONAL SERVICES ENGAGEMENT LETTER

This Master Professional Services Engagement Letter (the "**Master Engagement Letter**") sets forth the general terms and conditions under which professional services may be provided to you by the CPG entities identified below. This Master Engagement Letter is intended to govern the overall professional relationship and shall be supplemented by one or more written service-specific engagement letters or addenda (each, a "**Service Addendum**").

This Master Engagement Letter is entered into between:

Client: _____ and

CPG Service Providers (collectively, the "CPG Firms"):

- **Cindie LLC**, a New Jersey S Corporation (CPA firm)
- **Cindie US LLC**, a Florida S corporation

Each CPG Firm may provide services only to the extent permitted under applicable state licensing, professional standards, and regulatory requirements. Services might be performed by the specific CPG Firm identified in the applicable Service Addendum.

Independent Entity Notice – EliteCPA P.C.

*EliteCPA P.C. is a separate and independent PCAOB registered professional corporation and is **not** a party to this Master Engagement Letter. Any IPO/public audit, non-public audit, review, compilation, or other attest services performed by EliteCPA P.C. shall be governed exclusively by a separate written engagement letter executed directly between the Client and EliteCPA P.C.*

This Master Engagement Letter establishes the general terms governing our professional relationship. **No services are authorized or agreed to unless and until a written Service Addendum is executed by both parties.** Each Service Addendum will specify, at a minimum:

- The nature and scope of services
- The responsible CPG Firm
- Applicable time period or deliverables
- Fees and billing arrangements
- Service-specific limitations and exclusions

Appendix A – Potential Services and Fees, if attached, is provided for informational purposes only. The services and estimated fees described in Appendix A do not constitute an agreement to perform services and do not authorize any engagement. No services will be performed unless a separate written Service Addendum is executed by both parties.

Services will be performed in accordance with applicable professional standards, including standards issued by the AICPA, IRS Circular 230 (where applicable), and relevant state boards of accountancy. Services provided under this Master Engagement Letter do **not** include attest services. Also, client Responsibilities include:

- Provide complete, accurate, and timely information
- Retain responsibility for all management decisions
- Review all deliverables for accuracy and completeness
- Maintain internal controls and records
- Inform us promptly of any changes affecting our services

We may rely on information provided by you or your representatives without independent verification unless otherwise agreed in writing.

Fees will be determined as specified in the applicable Service Addendum and may be based on fixed fees, hourly rates, or other agreed arrangements. Invoices are due upon receipt unless otherwise stated. Retainers are applied to fees for services



authorized under executed Service Addenda and are non-refundable once work has commenced, unless otherwise agreed in writing. **Standard Retainer:** \$1,150.00 or 50% of Estimated Fees, whichever is lower.

We reserve the right to suspend or terminate services for nonpayment.

To the fullest extent permitted by law, the aggregate liability of the CPG Firms for any claims arising out of services performed under this Master Engagement Letter or any Service Addendum shall be limited to the fees paid for the specific services giving rise to the claim. In no event shall the CPG Firms be liable for incidental, consequential, indirect, punitive, or special damages.

You agree to indemnify and hold harmless the CPG Firms from any claims, liabilities, or costs arising from:

- False or misleading information provided by you
- Your failure to comply with applicable laws or regulations
- Use of deliverables for purposes beyond their intended scope

We may use third-party software, cloud platforms, or artificial intelligence tools to enhance efficiency and accuracy. Such use does not reduce your responsibility for review and approval of final deliverables.

We will maintain the confidentiality of your information in accordance with professional standards and applicable law. Confidential information may be disclosed as required by law, regulation, or professional obligation.

We will retain engagement documentation for a period consistent with professional standards and firm policy, after which records may be destroyed without notice.

This Master Engagement Letter shall remain in effect until terminated by either party upon written notice. Termination of one Service Addendum shall not affect other active Service Addenda. This Master Engagement Letter shall be governed by the laws of the state of formation of the responsible CPG Firm identified in the applicable Service Addendum. Any disputes shall first be subject to good-faith mediation before resorting to litigation. This Master Engagement Letter, together with any executed Service Addenda, constitutes the entire agreement between the parties and supersedes all prior oral or written understandings relating to the subject matter.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Master Engagement Letter with Cindie LLC / Cindie US LLC

Client Signature: _____ Date: _____

Printed Name & Title: _____

APPENDIX A: POTENTIAL SERVICES AND FEES (REFERENCE ONLY)

This Appendix A is provided solely for informational and planning purposes. Inclusion of any service or pricing below does not create an obligation for the CPG Firms to perform such services, nor does it obligate the Client to engage the CPG Firms. All services may require a separate written Service Addendum signed by both parties prior to commencement. Prices are subject to annual review.

- ☐ **Tax Return Preparation** – Preparation of federal and 50 states (1120/1120S/1065/1040/1040NR/990/5500/5472, etc.). Business returns start at \$1,000+; individual returns start at \$350+.
- ☐ **IRS/State Representation** – Power of Attorney representation for tax matters.
- ☐ **Federal Compliance** – Preparation and filing of FBAR, BOI, and other federal reports.
- ☐ **Payroll & 1099 Reporting** – Processed via Payroll Relief and Tax1099 platforms. Setup and monthly charges apply.
- ☐ **Entity Filings** – State and Federal Formation or dissolution (\$950+), and State annual filings (\$195 per filing).
- ☐ **Bookkeeping** – Hourly rate billed monthly, or transaction-based (e.g., \$1.65 desktop / \$1.95 online per GL line transaction; minimum \$50/month). Setup fees: \$295 (desktop) / \$750 (online).
- ☐ **Sales Tax Filing** – \$175 per filing, based on client-provided data.
- ☐ **Business Valuation, Tax Planning etc.** – Project-based, starting at \$5,000.
- ☐ **IPO-Ready Financial Statements** – Preparation starting at \$20,000-50,000 per fiscal year. *Note: Requires a separate detailed engagement letter.*
- ☐ **Fractional CFO Retainer / Project-Based Services** – Monthly or hourly billing.

Bookkeeping: \$95/hr

Associate: \$195/hr

Partner/Manager: \$350/hr

- ☐ **Audit Liaison Services** – We may assist in arranging audit services through affiliated registered firms.

Note: CPG acts solely as a liaison and preparer of audit-ready schedules. The audit itself will be performed by a separate entity.

Independence: Any referral for audit services is strictly **subject to independence testing**. If CPG performs management functions (such as CFO services) that impair independence, a non-affiliated third-party firm must be engaged for the audit to satisfy regulatory requirements.

Fees: Non-public company starting at \$9,500; Public/IPO starting at \$95,000 per fiscal year.

APPENDIX B: PAYMENT OPTIONS with Retainer Invoice

Amount Due (USD) \$1,150.00

Payment Due upon signing engagement letter

PAYMENT OPTIONS

1. ZELLE PAY TO: CPGPay (aka CINDIE US LLC)
2. CHECK PAYABLE TO: CINDIE US LLC mailing to: 4 RENEE CT, EDISON, NJ 08820
3. ACH TO 021202337 / 9025-18858 CHASE BANK - CINDIE US LLC.
4. ACH Authorization Form: I (we) hereby authorize **Cindie US LLC** (THE COMPANY) to initiate entries to **the said business** checking/savings accounts at the financial institution listed below (THE FINANCIAL INSTITUTION), and, if necessary, initiate adjustments for any transactions credited/debited in error. This authority will remain in effect until THE COMPANY is notified by me (us) in writing to cancel it in such time as to afford THE COMPANY and THE FINANCIAL INSTITUTION a reasonable opportunity to act on it. We will process all the approved fees via the bank account on file unless you want to use the designated bank below:
 - Client Bank Name:
 - Client Routing Number:
 - Client Account Number:
 - Client Business / Signer Name and Signature:
 - Client Approved Amount:
5. Wire (Adding \$25 bank fee to total due amount)
Bank Name: JPMorgan Chase Bank NA
SWIFT/BIC Code: CHASUS33
Routing Transit Number: 021000021
Beneficiary Account: 9025-18858
Beneficiary Name: CINDIE US LLC
Bank address, City & State: JPMorgan Chase Bank NA 270 Park Avenue, New York, NY 10017

Thank you!



SERVICE ADDENDUM A – TAX RETURN PREPARATION

Tax Year(s): _____

Scope of Services

Preparation of U.S. federal and applicable state tax returns based solely on information provided by the Client, including but not limited to Forms 1120, 1120-S, 1065, 1040, 1040-NR, 990, 5500, 5472, and related state filings, as applicable.

Exclusions

This engagement does **not** include:

- Tax planning or structuring
- Representation before taxing authorities
- Audit, review, or other attest services
- Legal or investment advisory services

Fees & Billing

Fees are based on the pricing menu in Appendix A or as otherwise agreed in writing. Fees may vary based on complexity, number of filings, and quality of records.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Addendum:

Client Signature: _____ Date: _____

Printed Name & Title: _____

SERVICE ADDENDUM B – IRS & STATE REPRESENTATION

Matter Description: _____

Scope of Services

Representation before the IRS or state taxing authorities, including execution of Power of Attorney forms, correspondence, examinations, audits by tax authorities, appeals, and collections matters, as specified above.

Client Responsibilities

Client remains responsible for all factual representations and decisions. No outcome is guaranteed.

Fees & Billing

Hourly or retainer-based, as specified in this Addendum.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Addendum:

Client Signature: _____ Date: _____

Printed Name & Title: _____

SERVICE ADDENDUM C – FEDERAL COMPLIANCE & INFORMATION REPORTING

Scope of Services

Preparation and filing of federal compliance reports, including FBAR, BOI, and other informational filings, based on client-provided data.

Exclusions

This engagement does not include legal interpretations, ownership determinations, or audit services.

Fees

Per filing or project-based.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Addendum:

Client Signature: _____ Date: _____

Printed Name & Title: _____



SERVICE ADDENDUM D – BOOKKEEPING & ACCOUNTING SERVICES (NON-ATTEST)

Scope of Services

Bookkeeping, accounting oversight, and financial reporting services on a non-attest basis.

Independence Notice

If bookkeeping or CFO services are provided, CPG will not perform audit or other attest services for the Client.

Fees

Hourly, transaction-based, or monthly retainer, as specified.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Addendum:

Client Signature: _____ Date: _____

Printed Name & Title: _____

SERVICE ADDENDUM E – TAX PLANNING, VALUATION & SPECIAL PROJECTS

Scope of Services

Project-based advisory services including tax planning, business valuation, structuring, and transaction support.

Deliverables

Deliverables may include memoranda, schedules, or presentations as agreed.

Fees

Project-based or hourly, starting fees as outlined in Appendix A.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Addendum:

Client Signature: _____ Date: _____

Printed Name & Title: _____

SERVICE ADDENDUM F – FRACTIONAL CFO & ADVISORY SERVICES

Scope of Services

Fractional CFO services including financial analysis, budgeting, forecasting, and management advisory.

Management Responsibility

Client retains responsibility for all management decisions.

Fees

Hourly or monthly retainer as specified.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Addendum:

Client Signature: _____ Date: _____

Printed Name & Title: _____

SERVICE ADDENDUM G – AUDIT LIAISON SERVICES (NON-ATTEST)

Scope of Services

Coordination with affiliated or third-party audit firms and preparation of audit-ready schedules and support documentation.

Independence & Regulatory Notice

CPG does not perform audit or other attest services. All audits are conducted by a separate independent firm under a separate engagement letter. Independence testing applies to all referrals.

Fees

As outlined in Appendix A or as otherwise agreed.

By signing below, you acknowledge that you have read, understood, and agreed to the terms of this Addendum:

Client Signature: _____ Date: _____

Printed Name & Title: _____