

Accounting/Attestation Engagement Retention Policy

In accordance with our firm's current document retention policy, we will retain our work papers for your audit engagement for seven (7) years. All your original records will be returned to you. After seven years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may also shorten the term during which our records will be available. The working papers and files of our firm are not a substitute for the original records. It is agreed and understood that in connection with the performance of this engagement by Cowan, Epperson & Associates, P.C. that the work papers prepared by us shall remain the property of Cowan, Epperson & Associates, P.C.

Tax Engagement Retention Policy

In accordance with our firm's current document retention policy, we will retain our work papers and your tax returns for your engagement for seven (7) years. We will provide you a copy of the depreciation schedules and tax returns and other pertinent work papers that should be a part of your books and records. If you should later need replacements, we will provide additional copies at a cost of \$25 per year. All your original records will be returned to you. After seven years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may also shorten the term during which our records will be available. The working papers and files of our firm are not a substitute for the original records. It is agreed and understood that in connection with the performance of this engagement by Cowan, Epperson & Associates, P.C. that the work papers prepared by us shall remain the property of Cowan, Epperson & Associates, P.C.