



Law, Redd, Crona & Munroe, P.A.

Certified Public Accountants

July 20, 2018

Dr. Susanne F. Homant, MBA
President and CEO
The Able Trust
3320 Thomasville Road, Suite 200
Tallahassee, Florida 32308-7906

This letter is to confirm and specify the terms of our engagement with The Florida Endowment Foundation for Vocational Rehabilitation, Inc. d/b/a The Able Trust (“the Organization”) for the year ended June 30, 2018 and to clarify the nature and extent of the tax services we will provide.

We will prepare the Organization’s 2017 Form 990, *Return of Organization Exempt From Income Tax*, from information which you will furnish to us. In connection with the preparation of the 990, we will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

This engagement does not cover the preparation of any tax returns not identified above or financial statements, which, if we are to provide, will be covered under a separate engagement letter.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the returns to us. You also have final responsibility for the tax returns and, therefore, the appropriate officials should review the returns carefully before an authorized officer signs and files them.

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the services we provide; and for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. We will not verify the information you give us; however, we may ask for additional clarification of some information.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

In accordance with federal law, in no case will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

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Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.

Our fees for tax services will be based on the amounts in the audit engagement letter.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

Sincerely,

Law, Redd, Crona & Munroe, P.A.

LAW, REDD, CRONA & MUNROE, P.A.

RESPONSE:

This letter correctly sets forth the understanding of The Able Trust.

Officer Signature: *Suzanne Y. Nemont*

Title: *President and CEO*

Date: *8/14/18*