

REFUND REVIEW CONSULTING AGREEMENT

This agreement entered into this XX day of XXXX, by and between SALT GROUP of Arkansas (Company) and XXXXXXXXXXXX (Client).

1. The Company agrees to perform an audit of the Client's tax records for the period XXXX through XXX for the purpose of determining any tax savings in the following tax areas:
 - (X) Arkansas Gross Receipts (Sales) Tax
 - (X) Arkansas Compensating Use Tax
 - (X) Arkansas City/County Gross Receipts (Sales) or Use Taxes
 - (X) Federal Excise Taxes (if applicable)
2. Client agrees to execute such releases as are necessary for Company to obtain access to necessary tax records on file, if such access is deemed necessary to Company's audit.
3. Company shall receive 35% of all cash, checks, credits, rebates and interest approved by the taxing jurisdiction or from vendors as a result of the refund claim Company filed on behalf of the Client.
4. All future tax savings as a result of Company's efforts will remain the exclusive domain of the Client.
5. Company will represent Client through such administrative hearings and any applications required for refund as are necessary to advance Client's claim for refund of any tax overpayments. In the event of an administrative hearing, Client agrees to engage an attorney separate from this consulting agreement. Client agrees to pay attorney for administrative hearings.
6. Client agrees to provide Company with sufficient information to compute above fees, subject to verification. Fees are due thirty (30) days from the date of receipt of refund or credit by Client or from the Company's invoice to Client, whichever is later.
7. Client agrees to pay interest at the rate of five percent (5%) per annum above the Federal Reserve Discount Rate compounded daily, payable as a monthly service charge on the balance of any unpaid fees owed to Company thirty (30) days after the date of Company's invoice to Client. Client further agrees to pay all reasonable attorney fees, as well as other costs of collection if Company has to enforce its collection rights under this Agreement.

Done this ____ day of _____, 20XX, at _____, AR____
 CITY STATE

Company: SALT Group of Arkansas _____ Client: _____
 By: _____ By: _____

Officer or Agent
 Print Name: _____
 Title: _____
 Address: _____

Jeff Simmons
 SALT GROUP of Arkansas
 State and Local Tax Consultant