



The terms of this letter of engagement apply to taxation year 2025 and succeeding taxation years.

Responsibilities of SKL Tax Inc.:

SKL Tax Inc. (“we”) will prepare your personal income tax returns and forms (the “Deliverables”) based on information you provide to us. We will not audit or otherwise verify the information provided. Therefore, we can assume no responsibility for errors in filing that result from missing information or incorrect information that has been provided to us.

We will take into account the applicable provisions and judicial and administrative interpretations of the Income Tax Act (Canada), as amended from time to time (the “Act”), as well as the U.S. Internal Revenue Code of 1986, as amended (the “Code”), United States Treasury Regulations and judicial and administrative interpretations thereof, and other relevant taxing statutes, the regulations thereunder, and applicable tax treaties.

We will also take into account all specific proposals to amend the Act or the Code or other relevant statutes publicly announced prior to the date of our Deliverables, based on the assumption that these amendments will be enacted substantially as proposed. We will not otherwise take into account or anticipate any changes in law or administrative practice, by way of judicial, governmental or legislative action or interpretation. Any such changes could have an effect on the validity of our Deliverables and could apply retroactively. We do not assume responsibility for such changes occurring after the date of the Deliverables or for retroactive changes in future legislation.

Some of the matters on which we may be asked to advise you may have implications to other persons or entities. However, we have no responsibility to other persons or entities unless we are specifically engaged to address these matters for or on behalf of such persons or entities, and we agree to do so in writing.

The completion of tax returns and forms often involves matters of interpretation and judgment. We will review with you potentially contentious filing positions that may arise during the preparation process. We will provide our views based upon the tax legislation as it reads at the time we provide our advice, the regulations issued thereunder, published jurisprudence, pending draft legislation released at the time that we provide our advice, and the known administrative practices of the taxation authorities, according to our experience. We will also discuss with you the issue of disclosure when we believe it is required to guard against the imposition of penalties in relation to a filing position taken. As our interpretations are not binding with any tax authority, our recommendations cannot be construed as assurance that any tax authority will agree with our recommendations or that you will prevail against any changes on assessment or reassessment or any other challenge by the aforementioned taxation authorities.

Responsibilities of the Client (“you”):

A fundamental term of the engagement is that you will provide us in a timely manner with all relevant information and any reasonable assistance that may be required to perform the engagement.

Any Deliverable from SKL Tax Inc. pursuant to the engagement will be prepared based on the facts, assumptions and representations stated therein. If any of these facts, assumptions or representations is not complete or accurate, you agree to inform us immediately and to provide us with the particulars concerning the incompleteness or inaccuracy.

We are not responsible for any penalties assessed against you as the result of your failure to provide us with all accurate and complete information relevant to the issues under consideration. You shall hold SKL Tax Inc., its shareholders, employees, and authorized representatives harmless for any penalties which are assessed against you as a result of such failure by you. You shall indemnify SKL Tax Inc., its shareholders, employees, and authorized representatives harmless for any penalties which are assessed against SKL Tax Inc. as a result of such failure by you.

Limitation of Liability

In no event shall we be liable to you, whether the claim be based on contract, tort or otherwise, for an amount in excess of the fees paid by you to us for the performance of the services and the delivery of the Deliverables under this engagement. In no event shall we be liable to you, whether a claim be based on contract, tort or otherwise, for any consequential, indirect, special, punitive, exemplary or incidental damages (including but not limited to lost profit, lost revenue, lost business opportunity, or similar losses, or failure to realize expected savings) arising from or in connection with this engagement even if we have been advised of their possible existence.

Authorization:

If the above terms and conditions are in accordance with your understanding of our engagement, please sign below to authorize and instruct SKL Tax Inc. to prepare your personal income tax returns and forms.

Printed Name (you)

Signature

Date

Printed Name (spouse, if we are preparing his / her tax returns)

Signature

Date