January 30, 2026

5019 50 St
Lloydminster, AB T9V0L9

Dear Sir/Madam:

This letter summarizes our understanding of our engagement with you for the calendar year ended December 31, 2025. This letter also outlines the terms, nature, and scope of the tax consulting services we will be providing (the "Engagement").

Tax Services
We agree to perform the following tax services (the "Services"):

- Preparation of the T1 income tax return ("T1 Return") for the taxation period ending for the calendar year ended December 31, 2025
- Preparation of bookkeeping and sales tax filings as required (GST, PST as applicable)

In addition to the various schedules required to support the computations applicable to the T1 Return, all taxpayers are required to disclose whether or not they own specified foreign property with an aggregate cost in excess of $100,000 CAD. We will discuss this requirement with you and, where applicable, you will provide us with a list of such properties, in sufficient detail to allow us to complete the T1135 Foreign Income Verification Statement required to be filed as part of the T1 Return. If you choose not to engage us to prepare this form for you, you will notify us in writing.

We will complete the agreed upon Services for the calendar year ended December 31, 2025, and any services related to a prior or subsequent taxation year will not be within the scope of this Engagement.

We will complete the Services based solely on information provided by you. You will provide all requested information necessary to complete the Services in acceptable format and in a timely manner. The correctness and completeness of the information provided by you will be of critical importance to the Services. In some cases, assumptions may also have to be made in terms of future events or facts. We will review all material assumptions made with you so that you can confirm that these assumptions are valid.

We will not audit, review, or otherwise verify the accuracy of this information. While we will review the completed T1 Return with you, it is your responsibility to ensure the accuracy and completeness of the information therein. It is your responsibility to properly record and, where applicable, retain supporting documentation for all transactions. Our Services do not include any procedures designed or intended to discover misrepresentations or illegal acts and we have no responsibility to do so. We will not be responsible for (i) any penalties, additional taxes and interest that could arise from inaccurate, late or underpaid tax returns or (ii) the disallowance of any deductions, exemptions or exclusions or the taxation of any unreported income, or any resulting taxes, interest or penalties on any tax return.

We will review the T1 Return with you upon request. Upon completion and approval of the T1 Return we will require you to sign a confirmation that we have reviewed the completed T1 Return with you and that you authorize submission of the T1 Return to the taxation authority. We will also provide you with final copies of the T1 Return in your client portal digitally unless you request otherwise.

The T1 Return will be based on the applicable statutes, treaties, regulations, and Canadian judicial and administrative interpretation in effect as of the date of the completion and approval of the T1 Return, and will take into account any proposal to amend applicable statutes, treaties or regulations prior to such date (the "Tax Rules"). Subsequent changes in the Tax Rules may render our advice invalid. We have no obligation to advise you of any such change in the Tax Rules or the impact on the T1 Return. Any advice contained in the T1 Return will reflect our professional judgment. Our judgment, however, is not binding on any taxation authority or court. Consequently, we cannot guarantee that our advice will not be successfully challenged by taxation authorities.

Confidentiality
We confirm our duty of confidentiality and professional secrecy with respect to all client affairs. Accordingly, except for information that is in the public domain, we will not provide any third party with confidential information concerning the affairs of the without the 's prior consent, unless required or expressly authorized to do so by law,

court order, professional or regulatory authority or by the Code of Professional Conduct. Further, in order to complete our Engagement, we will require access to certain information about identified individuals ("personal information"). You hereby represent to us that you have obtained all consents that are required for our collection, use, disclosure, storage, transfer and process of personal information under applicable privacy legislation and professional regulation. We will manage all personal information in compliance with our firm's Privacy Statement.

File Inspections
In accordance with professional regulations (and by firm policy), our client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that we are adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Governing Legislation
This engagement letter is subject to, and governed by, the laws of the Province of Alberta. The Province of Alberta will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Dispute Resolution
You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

Any mediation initiated as a result of this engagement shall be administered within the Province of Alberta by a mediation organization, according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Indemnity
To the fullest extent permitted by applicable law and professional regulations, you agree to indemnify, defend and hold harmless our firm (and its partners, employees and agents) from and against all losses, costs (including solicitor's fees), damages, expenses, claims, demands and liabilities ("Losses") arising out of or in consequence of a third-party claim due to (a) a misrepresentation by a member of your management or board of directors, or (b) the Services, unless and to the extent that such Losses are found by a court of competent jurisdiction to have been due to our gross negligence or intentional misconduct.

Time Frames
We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames. If all information required to complete your return is received prior to April 21, 2026, we commit to providing a draft return for your review and filing before the April 30, 2026 deadline.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by of its obligations.

Concerns
If at any time you would like to discuss our services or make a complaint, please contact Kristen McGowan. We will listen to your concerns and investigate any complaint on a timely basis.

Fees
Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable taxes, and are due when rendered. Fees for any additional services will be established separately. A basic personal tax return have a minimum fee of $150 for preparation and filing. The professional bill out rate of our firm is currently $200/hour. We can provide a fee estimate on request.

Billing
Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to an interest charge of 2.0% per month. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Communications
In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Limitation of Liability
Our aggregate liability for all claims, losses, liabilities and damages in connection with this Engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to $1,000,000. Our liability shall be several and not joint and several. shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions and only if your claim is commenced within 24 months or less of the date should have been aware of the potential claim. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

Personal Information
In delivering our service to you, we may use and have access to software and/or services that facilitate and complement our accounting services we have available to you. Unless you advise us to the contrary, you authorize us to disclose to the providers of those software's and/or services your details solely to enable us to facilitate those services to you without obligation. Your Personal information will only be provided to such organizations if they agree to use the information solely for the purposes instructed to them and can provide a comparable level of security and privacy protection as our own.

General
This Engagement will be subject to and governed by the laws of Alberta. Any disputes arising from this Engagement shall be subject to the exclusive jurisdiction of the courts of Alberta. You agree that any dispute that may arise regarding the Services or the meaning or performance or enforcement of this letter will, prior to resorting to litigation, be submitted to mediation.

This letter forms the entire agreement that will govern the Engagement. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any changes or additions to the terms or conditions set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by both of the parties.

We shall be pleased to discuss the contents of this letter with you at any time, particularly if your requirements change, and to explain the reasons for any items. If the above terms are acceptable to you, and the Services outlined are in accordance with the 's requirements, please sign the copy of the letter in the space provided and return it to us.

We appreciate the opportunity to be of service to you.

Yours Truly,
MCGOWAN PROFESSIONAL CORPORATION

Kristen McGowan, CPA, CA
MCGOWAN PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

Acknowledged and agreed on behalf of Sir/Madam by:

Per: _____
Name:

Date: _____

Per: _____
Name:

Date: _____