

Conflict of Interest Waiver

Dear

You have requested service for: _____

I have also been requested to assist: _____ with

Differences may arise during the course of my representation of both of you because of actual or potential conflicts of interest, such as:

This conflict of interest may have an adverse effect on your personal interests.

Notwithstanding these actual/potential conflicts of interest, I reasonably believe I can provide competent representation for both of you objectively and am not legally prohibited from continuing joint representation.

I will not provide the requested services without both of your written consents. You agree that any information may be shared with _____ as necessary unless you both expressly agree to the contrary. Any confidential information obtained in connection with your representation will not, without your prior authorization, be disclosed to a third party.

With your signature, you confirm that you are aware of the scope of engagement and have had the opportunity to discuss the potential conflicts of interest with me. You acknowledge and consent to joint representation knowing of the actual/potential conflict of interest. You agree to waive any conflict of interest disclosed here that arises out of the joint representation and do not object to my representation of _____ in the above-mentioned tax matter.

I will retain a copy of this signed/dated waiver for at least 36 months from the date of the conclusion of my representation of those affected by this waiver. Please feel free to consult your attorney regarding this waiver and contact me with any questions.

Sincerely,

ACKNOWLEDGEMENT AND AGREEMENT:

I acknowledge the information described above and waive any actual or potential conflicts of interest.

Signature

Date