[Date]

Dear Client:

[CPA Firm] (“firm,” “we,” “us,” or “our”) is pleased to provide [Client] (“Company”, “you” or “your”) with the professional services described below. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

*Engagement Objective and Scope*

*CPA agrees*, *to serve on the Company’s Board of Advisors (the “Board”) and to provide those services required of a Advisor under the Company’s Certificate of Incorporation and Bylaws, as both may be amended from time to time (“Articles and Bylaws”) and under the Massachusetts General Corporation Law, the federal securities laws and other state and federal laws and regulations, as applicable. CPA may also serve on one or more committees of the Board as he and the Board shall mutually agree.*

**Nature of Relationship**

* [Name] is an independent contractor and will not be deemed as an employee of the Company for any purposes by virtue of this Agreement.  [Name] shall be solely responsible for the payment or withholding of all federal, state, or local income taxes, social security taxes, unemployment taxes, and any and all other taxes relating to the compensation he or she earns under this Agreement.  [Name] shall not, in his capacity as an Advisor of the Company, enter into any agreement or incur any obligations on the Company’s behalf, without appropriate Board action.
* The Company will supply, at no cost to [Name]:  periodic briefings on the business, Advisor packages for each board and committee meeting, copies of minutes of meetings and any other materials that are required under the Company’s Articles and Bylaws or the charter of any committee of the Board on which he serves and any other materials which may, by mutual agreement, be necessary for performing the services requested under this Agreement.

**Representations**

[Name] represents that no other party has exclusive rights to his services in the specific areas in which the Company is conducting business and that [Name] is in no way compromising any rights or trust between any other party and [Name] or creating a conflict of interest as a result of his participation on the Board.  [Name] also represents that so long as [Name] serves on the Board, [Name] will not enter into another agreement that will create a conflict of interest with this Agreement or the Company.  [Name] further represents, warrants and covenants that he will comply with the Company’s Articles, Bylaws, policies and guidelines, all applicable laws and regulations, including any stock exchanges on which the Company’s securities may be traded; that if he is designated by the Board as an independent Advisor, he shall promptly notify the Board of any circumstances that may potentially impair his independence as a Advisor of the Company; and that he shall promptly notify the Board of any arrangements or agreements relating to compensation provided by a third party to him in connection with his status as a Advisor or Advisor nominee of the Company or the services requested under this Agreement.

* Throughout the term of this Agreement, [Name] agrees he will not, without obtaining the Company’s prior written consent, directly or indirectly engage or prepare to engage in any activity in competition with the Company’s business, products or services, including without limitation, products or services in the development stage, accept employment or provide services to (including but not limited to service as a member of a board of Advisors), or establish a business in competition with the Company; provided, however, that [Name] may serve or continue to serve as an officer or Advisor of one or more entities that are affiliated with the Company, including without limitation, entities in which the Company does not have a majority holding.
* **Compensation**

**Compensation**

* The Company shall pay [CPA Firm] a non-refundable attendance fee of included in the payment below per Board quarter in consideration for [Name] providing the services described in Section I which shall compensate him for all time spent preparing for, travelling to (if applicable) and attending Board or committee meetings. This fee may be revised by action of the Board from time to time.  Such revision shall be effective as of the date specified in the resolution for payments not yet earned and need not be documented by an amendment to this Agreement to be effective.  In addition, if [Name] serves as the chairperson of any standing committee of the Board, he may be entitled to additional cash compensation as decided by the Board (or the compensation committee thereof) in its sole discretion.
* **C.    Payment**
* The Company shall pay [CPA] Consulting LLC $12,500 per quarter for [Name]’s services. Payment shall be made on January 15th, April 15th , July 15th, and October 15th of each year.
* **D.    Expenses**
* During the term of this Agreement, the Company will reimburse [Name] for reasonable business-related expenses approved by the Company in advance, such approval not to be unreasonably withheld.  Invoices for expenses, with receipts attached, shall be submitted.

**Indemnification and Insurance**

* The Company will execute an indemnification agreement in favor of [CPA Firm] and [Name] in the form of the agreement attached hereto as Exhibit A (the “Indemnification Agreement”).  In addition, so long as the Company’s

indemnification obligations exist under the Indemnification Agreement, the Company shall provide [Name] with Advisors’ and officers’ liability insurance coverage in the amounts specified in the Indemnification Agreement.

**Term of Agreement and Amendments**

* This Agreement shall be in effect from the date hereof through the last date of [Name]’s current term as a member of the Board.  This Agreement shall be automatically renewed on the date of [Name]’s reelection as a member of the Board for the period of such new term unless the Board determines not to renew this Agreement.

**Termination**

* This Agreement shall automatically terminate upon the death of [Name] or upon his resignation or removal from the Board.   In the event of expiration or termination of this Agreement, [Name] agrees to return or destroy any materials transferred to [Name] under this Agreement except as may be necessary to fulfill any outstanding obligations hereunder.  [Name] agrees that the Company has the right of injunctive relief to enforce this provision.
* The Company’s and [Name]’s continuing obligations hereunder in the event of expiration or termination of this Agreement shall be subject to the terms of the Survival of Obligations Section below.

**Limitation of Liability and Force Majeure**

* Except for the maintenance of confidentiality, neither party shall be liable to the other for delay in any performance, or for failure to render any performance under this Agreement when such delay or failure is caused by Government regulations (whether or not valid), fire, strike, differences with workmen, illness of employees, flood, accident, or any other cause or causes beyond reasonable control of such delinquent party.

**Resolution of Dispute**

* Any dispute regarding this Agreement (including without limitation its validity, interpretation, performance, enforcement, termination and damages) shall be determined in accordance with the laws of the Commonwealth of Massachusetts. Any action under this paragraph shall not preclude any party hereto from seeking injunctive or other legal relief to which each party may be entitled.

**Notices**

* Any and all notices, requests and other communications required or permitted hereunder shall be in writing, certified mail, to each of the parties at the addresses set forth above. Any such notice shall be deemed given when received and notice given by certified mail shall be considered to have been given on the tenth (10th) day after having been sent in the manner provided for above.

**Survival of Obligations**

* Notwithstanding the expiration or termination of this Agreement, neither party hereto shall be released hereunder from any liability or obligation to the other which has already accrued as of the time of such expiration or termination (including, without limitation, [Name]’s obligations under the Proprietary Information Agreement, the Company’s obligation to make any fees and expense payments required up to the date of the expiration or termination, and the Company’s indemnification and insurance obligations set forth above, or which thereafter might accrue in respect of any act or omission of such party prior to such expiration or termination.

**Attorneys’ Fees**

* If any legal action or other proceeding is brought for the enforcement of this Agreement, or because of a dispute, breach or default in connection with any of the provisions hereof, the successful or substantially prevailing party (including a party successful or substantially prevailing in defense) shall be entitled to recover its actual attorneys’ fees and other costs incurred in that action or proceeding, in addition to any other relief to which it may be entitled.

**Severability**

* Any provision of this Agreement which is determined to be invalid or unenforceable shall not affect the remainder of this Agreement, which shall remain in effect as though the invalid or unenforceable provision had not been included herein, unless the removal of the invalid or unenforceable provision would substantially defeat the intent, purpose or spirit of this Agreement.

**Counterparts**

* This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one instrument. Execution and delivery of this Agreement by facsimile or other electronic signature is legal, valid and binding for all purposes.

\* \* \* \* \* \*

We appreciate the opportunity to be of service to [Company]. Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement.

Very truly yours,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Member Manager

ACCEPTED:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Authorized Officer*

President

\_\_\_\_\_\_\_\_\_\_\_\_

[*Date*]

\* \* \* \* \* \*