August 28, 2024

|  |  |
| --- | --- |
| Attorney <<NAME1>> | Attorney <<NAME2>> |
| <<LAWFIRM1>> | <<LAWFIRM2>> |
| <<ADDRESS>> | <<ADDRESS>> |
| <<ADDRESS>> | <<ADDRESS>> |
| <<ADDRESS>> | <<ADDRESS>> |

Re: <<CASE>>

<<DOCKET>>

Dear Attorneys <<NAME1>> / <<NAME2>>:

We are pleased to submit this proposal to assist with the determination of the fair value of a \_\_\_\_\_\_\_\_\_ (the “Interest”) of \_\_\_\_\_\_\_\_\_ (“XXXXXXX” or the “Company”), as of XXXXXXXXX (the “Valuation Date”). We will perform our services in accordance with the AICPA’s Statement on Standards For Valuation Services. We understand that this appraisal report will be used in connection with the above referenced matter.

We will document the results of our analysis in a report if desired; which will document our opinion, the approaches considered and the methodologies utilized, and any conditions or limitations to our opinion. It is possible that additional contingent and limiting conditions will be required, and the Client(s) agrees that all conditions disclosed by [CPA Firm]will be accepted and incorporated into the report.

We have no responsibility to update our report for events and circumstances that occur after the date of its issuance. We understand that our report will be used solely for the purposes outlined above and will not be distributed to third parties without prior written consent from [CPA Firm] (“[CPA]”).

Our fees are based on the time incurred and the hourly rates of the individuals assigned to the project. Our current hourly rate is $315 per hour. However, please note that our hourly rates are subject to change from time to time. If a member of [CPA] is scheduled to attend a trial, have their deposition taken, or to attend a deposition or any joint meeting, such as a conciliation or mediation, Client will be charged eight hours at the standard rate unless one weeks written notice is provided by the attorney. In addition to our professional fees, we are reimbursed at cost for any travel and out-of-pocket expenses. Expenses such as copying, scanning, database access charges etc., are charged on a prevailing rate schedule which is attached. Travel time is charged at the respective standard hourly rate.

We are certain that you recognize that it is difficult to estimate the amount of time that this engagement may require. The time involved depends on the extent and nature of available information as well as the developments that may occur as work progresses. It is our intention to work closely with you to structure our work in order to keep fees at a minimum.

Our standard practice is to require a retainer of $6,500 at the execution of this agreement which will be applied to the final invoice. We expect to begin the assignment upon the return of a signed copy of this agreement and the retainer. Both Clients are jointly and severally liable for the payment of the invoices submitted.

Invoices for the work performed will be submitted (via email) on a monthly basis and are payable upon receipt. At no time can we allow your account to exceed a credit limit of $5,000, (this does not include the retainer provided) at which time you must make arrangements to pay for work to continue on your engagement. If payment if not made, your engagement will be considered on credit hold, meaning we reserve the right to cease work until payment is received. At the discretion of [CPA] we may exceed the amount as a courtesy; however, this does not waive any rights we have and does not mean the engagement is not on credit hold. If any invoice remains unpaid after thirty days, we will contact you to inquire about the status and arrange for collection. If arrangements are not made to pay the outstanding balance, we will assess an interest charge of one and a half percent (1.5%) on the outstanding balance, including prior interest charges, each month (18% annually). If you disagree with or question any amount due under an invoice, you shall communicate such disagreement to us in writing (email notification is not acceptable) within 30 days of the invoice date. Any claim not made within that period shall be deemed waived. Client will identify the invoice and line item in dispute. Any dispute over any charges places the engagement on credit hold until such time as payment is received or the dispute resolved in writing between [CPA] and the Client. We will engage a collection attorney if payments are not made as described above, Client will be responsible for paying collection attorney’s fees (which will be a fee of 33 percent of the outstanding balance added to the invoice to cover the attorneys fee and expenses once collection efforts have commenced) and [CPA] either receives a judgment in our favor or an offer in compromise is accepted. [CPA Firm]’s maximum liability relating to services rendered under this agreement (regardless of form of action, whether in contract, negligence, or otherwise) shall be limited to the fees paid to [CPA Firm] for the portion of its services or work products giving rise to liability. In no event shall [CPA Firm]be liable for consequential, special, incidental, or punitive losses, damages, or expenses (including, without limitation to lost profits, opportunity costs, etc.) even if it has been advised of their possible existence. If the Client subsequently brings a claim against [CPA] under this agreement, whether in tort or contract, any fees incurred, including but not limited to legal fees, in defending such an action shall be reimbursed by the Client if [CPA] is not deemed to be liable to client. This provision shall survive the termination of this agreement for any reason. Checks written to [CPA] that are returned will be assessed a Returned Check fee of $50.00 (Fifty dollars).

***Dispute Resolution***

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. 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.

If mediation fails to resolve the dispute or claim, the parties hereby agree to submit any action, claim or counterclaim whether based in contract, tort, statutory rights or otherwise to the Courts of the Commonwealth of Massachusetts. The parties also agree that the laws of the Commonwealth of Massachusetts shall govern all legal proceedings arising from this engagement.

The Client shall indemnify and hold harmless [CPA Firm] and its personnel from and against any claims, liabilities, costs, and expenses (including, without limitation, attorneys’ fees and the time of [CPA Firm]personnel involved) brought against, paid, or incurred by [CPA Firm] at any time and in any way arising out of or relating to [CPA]’s services under this report, except to the extent finally determined to have resulted from the gross negligence or willful misconduct of [CPA Firm]personnel. This provision shall survive the termination of this agreement for any reason. Nothing in the report constitutes a recommendation regarding the purchase or sale of any securities or assets. [CPA] expresses no opinion, guarantee, or assurance of any kind, expressed or implied, in the potential investment performance resulting from a purchase of an interest in the Company. All work product and work papers remain the property of [CPA], upon written request (email notification is not acceptable) we will return any original documents provide in the ordinary course of business. Work product and work papers in accordance with Rule 501 of the AICPA Code of Conduct belongs to the Firm

***Third Party Service Providers***.

To enhance our services to you, we may use a third-party service provider to assist us in the provision of services to you. This may include provision of your confidential information to the third-party service provider. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. We may also utilize *xxx Portal* a collaborative, virtual workspace in a protected, online environment. *xxx Portal* permits real-time collaboration across geographic boundaries and time zones and allows [CPA] and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use *xxx Portal*, you may be required by the portal provider to execute a client portal agreement and agree to be bound by the terms, conditions, and limitations of such agreement. You agree that we have no responsibility for the activities of *xxx Portal* and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of *xxx Portal*.

While *xxx Portal* backs up your files to a third-party server, you are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are used solely as a method of transferring data and not intended for the storage of your information.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

The report, its information and findings are confidential and are not to be published, copied, reproduced, disclosed, or disseminated in any way by any means, in whole or in part, without the express prior written permission of the [CPA]. This Report is copyrighted and remains the property of [CPA].

Should information become known that would make our continued involvement in the engagement inappropriate, or should the parties involved in this matter change, we reserve the right to withdraw from this engagement. If any information in our custody or control is subpoenaed, we will contact you prior to our response to allow you an opportunity to seek appropriate relief. If we believe it is necessary, we will retain an attorney to protect our mutual interest; you agree to reimburse [CPA Firm].

It is our policy to return all of the Client’s original records after our use. Our engagement file documentation, including any electronic documents and photocopies which became part of our engagement file, will be retained by us in accordance with our established record retention policy. This policy stipulates that, in general, we will retain our engagement files for a period of seven (7) years. When this period expires, the engagement files may be destroyed at our LLC for all attorneys’ fees and related costs related to the seeking of appropriate relief from the subpoena.

discretion. Your signature below acknowledges your understanding of our record retention policy related to this engagement.

If the arrangements described in this letter are acceptable to you, and the services outlined are in accordance with your requirements, please sign and return a copy of this letter along with the retainer. We look forward to working with you in this matter. If I can provide you with any additional information, please do not hesitate to contact me at [Phone #].

Sincerely,

If the engagement letter is not executed and returned with a retainer check within 5 business days of the date of this letter, the offer is void.

[CPA Firm]

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[NAME] CPA

Understood and Accepted:

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Attorney <<NAME1>>

<<LAWFIRM1>>

Attorney <<NAME1>>, or his / her successor will provide a copy of the Findings of Facts; the Judgement of Divorce; and a copy of any testimony provided by Mr. [Name] and the opposing expert immediately upon receipt.

If the respective attorney or law firm files a NOTICE OF WITHDRAWAL AS COUNSEL, a copy will be sent within one business day of the dated filing, via overnight delivery to the address below:

[CPA Firm]

[Address]

Signed by attorney to create / maintain attorney client privilege.

This individual has the authority to bind Client to contract.

Client being <<ATTORNEYS CLIENT1>>

This Agreement may be executed in two or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument. In the event that any signature is delivered by facsimile transmission or by e-mail delivery of a PDF format data file, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or PDF signature page were an original thereof.

I, <<ATTORNEYS CLIENT1>>, understand that my attorneys – <<LAWFIRM1>> – have retained [CPA FIRM] for my benefit to assist me in the above referenced matter. I acknowledge that any fees/costs incurred by [CPA FIRM]are my responsibility and that I will make payment of any fees/costs incurred by [CPA FIRM] upon presentation of the invoice, which will be emailed to the account you identify below. If the documents are in my possession, custody or control, I will provide the requested documents in a timely manner as time is of the essence. By signing below, I authorize the use of the credit card identified below. I have read the credit limit section of the engagement letter and fully understand my obligation to pay the respective invoices upon presentation. If I elect to terminate [CPA FIRM]for any reason, all invoices are payable upon termination.

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_ Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

<<ATTORNEYS CLIENT1>> (“Client”)

Please provide your primary address so that we may send a copy of any bill sent to your attorneys directly to you via hard copy and / or email.

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

Please make checks payable to:

[CPA Firm]

[Address]

Street

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

Town / State

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

Zip Code

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

Email Address – This will be used to email invoices / account statements

While cash is preferred method, we will accept MasterCard, Visa, or American Express.

Credit Card Information:

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

Account Number (Please indicate MasterCard Visa or Amex) Name on Card

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

Expiration Date Address

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

Zip Code Card Security Code (3-digit number on back of Visa/MC, 4 digits on front of AMEX)

This Agreement may be executed in two or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument. In the event that any signature is delivered by facsimile transmission or by e-mail delivery of a PDF format data file, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or PDF signature page were an original thereof.

Understood and Accepted:

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Attorney <<NAME2>>

<<LAWFIRM2>>

Attorney <<NAME2>>, or his / her successor will provide a copy of the Findings of Facts; the Judgement of Divorce; and a copy of any testimony provided by Mr. [Name] and the opposing expert immediately upon receipt.

If the respective attorney or law firm files a NOTICE OF WITHDRAWAL AS COUNSEL, a copy will be sent within one business day of the dated filing, via overnight delivery to the address below:

[CPA Firm]

[Address]

Signed by attorney to create / maintain attorney client privilege.

This individual has the authority to bind Client to contract.

Client being <<ATTORNEYS CLIENT2>>

This Agreement may be executed in two or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument. In the event that any signature is delivered by facsimile transmission or by e-mail delivery of a PDF format data file, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or PDF signature page were an original thereof.

I, <<ATTORNEYS CLIENT2>>, understand that my attorneys – <<LAWFIRM2>> – have retained [CPA FIRM] for my benefit to assist me in the above referenced matter. I acknowledge that any fees/costs incurred by [CPA FIRM]are my responsibility and that I will make payment of any fees/costs incurred by [CPA FIRM]upon presentation of the invoice, which will be emailed to the account you identify below. If the documents are in my possession, custody or control, I will provide the requested documents in a timely manner as time is of the essence. By signing below, I authorize the use of the credit card identified below. I have read the credit limit section of the engagement letter and fully understand my obligation to pay the respective invoices upon presentation. If I elect to terminate [CPA FIRM] for any reason, all invoices are payable upon termination.

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_ Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

<<ATTORNEYS CLIENT2>> (“Client”)

Please provide your primary address so that we may send a copy of any bill sent to your attorneys directly to you via hard copy and / or email.

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

Please make checks payable to:

[CPA Firm]

[Address]

Street

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

Town / State

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

Zip Code

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

Email Address – This will be used to email invoices / account statements

While cash is preferred method, we will accept MasterCard, Visa, or American Express.

Credit Card Information:

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

Account Number (Please indicate MasterCard Visa or Amex) Name on Card

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

Expiration Date Address

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

Zip Code Card Security Code (3-digit number on back of Visa/MC, 4 digits on front of AMEX)

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|  |  |  |
| --- | --- | --- |
| ItemNumber | Document Reference | **Control Number** |
|  | Financial Information |  |
|  | Last 5 years annual audited financial statements, if available |  |
|  | Interim financial statements for the most recent 12 months and the preceding 12-month period as of valuation date |  |
|  | Federal income tax returns (and state returns, if applicable) for the last 5 years if available (with all K-1 attached if applicable) |  |
|  | Copies of any forecasts or projections as of valuation date |  |
|  | List of subsidiaries or other businesses in which the company has an ownership interest, together with their financial statements |  |
|  | A complete electronic copy of the QuickBooks data file (or equivalent general ledger package) with password, as maintained in the ordinary course of business. A back-up copy, a portable file, an accountants copy, or any other version will be considered non-responsive to the request. |  |
|  | Other Financial Data |  |
|  | Copies of all credit card statements for last five years for any card that received payments from company |  |
|  | Copy of 1099Ks Showing all credit card receipts by merchant (Visa, MasterCard etc.) |  |
|  | Schedule of compensation by employee by year for the last five years that reconciles to tax returns. Including payroll company reports such as ADP, please also provide all W-2’s and W-3 for the last five years, including all 1099’s and Form 1096 filed each year with the IRS |  |
|  | List of items comprising inventory (quantity, description, cost) and information on inventory accounting policies as of valuation date |  |
|  | Fixed asset register or depreciation schedule as of valuation date – for the assets please provide the mileage or the number of run time hours for each piece of equipment and the VIN number where applicable. |  |
|  | List of notes payable (with copies of each note) and other significant interest-bearing debt as of valuation date |  |
|  | Copies of sales, capital, or operating budgets |  |
|  | Copies of any business plans or pitch books |  |
|  | Schedule of key person life insurance |  |
|  | Reports of any professionals: |  |
|  | * Appraisals on specific assets |  |
|  | * Reports of other consultants |  |
|  | * Report of independent auditors (including any services beyond auditing) |  |
|  | Complete copies of bank statement for all accounts maintained over the last five years, including reconciliation report. |  |
|  | Other Operating Data |  |
|  | Brochures, price lists, catalogs, or other product information |  |
|  | List of stockholders, members or partners, showing the amount of stock or percentage owned by each person as of valuation date |  |
|  | Organization chart – listing each employee and their job function. |  |
|  | List of 5 target customers and suppliers and the total amount of sales and purchases, respectively, for each during the last 5 years, if available |  |
|  | Details of transactions with related parties |  |
|  | Legal Documents |  |
|  | Copies of significant leases and related party loans (payable or receivable), including notes receivables and notes payable as of valuation date |  |
|  | Copies of stockholder, operating or partnership agreements, including stock option agreements |  |
|  | Minutes of board of directors meetings / or partnership meetings |  |
|  | Copies of any buy-sell agreements and/or written offers to purchase or sell company stock |  |
|  | Copies of key managers’ employment contracts or ex-employee termination agreements (including non-compete agreements) |  |
|  | Copies of any major sale or purchase contracts |  |
|  | Details of any litigation, including pending or threatened lawsuits |  |
|  | Details of any employee benefit plans, including pension plans, profit-sharing plans, and employee stock option plans |  |
|  | Collective bargaining agreement |  |
|  | Reports of examination issued by government agencies such as EPA, OSHA, IRS, MCAD or EEOC |  |
|  | Attorney’s invoices/billing statements |  |
|  | Other Company Data |  |
|  | Details of transactions in the company’s stock during the last 5 years |  |
|  | List of any of the following: |  |
|  | * Patents |  |
|  | * Copyrights |  |
|  | * Trademarks |  |
|  | * Similar intangibles |  |
|  | Details of any contingent liabilities (such as guarantees, warranties, or derivative financial instruments) or off-balance sheet financing (such as letters of credit) as of valuation date |  |
|  | Resumes or summary of the background and experience of all key personnel |  |
|  | Copies of any other value indicators, such as property tax appraisals |  |
|  | Industry Data |  |
|  | List of professional/trade organizations and publications for the industry(ies) in which the Company operates. |  |
|  | Identification of Standard Industrial Classification Code(s) (“SIC Code (s)”) in which the Company operates |  |
|  | Names and addresses of public companies that Management would consider competitors. |  |

**This list is not an exhaustive list of all of the information necessary to complete our opinion of value. Nor is each item independently necessary to develop an opinion of value.**

|  |  |  |
| --- | --- | --- |
| ItemNumber | Current Item and Cost | **Cost** |
|  | Financial Information |  |
|  | Mileage | IRS approved rate in force at time |
|  | Website hosting | $250 per month for 1 gigabyte of data (additional charges as data increases) |
|  | Integra Industry Reports | $500 per report (by SIC Code) |
|  | IBIS Industry Reports | $500 per report (by SIC Code) |
|  | Deal Stats access | $500 per SIC code search |
|  | Scanning of documents | $0.50 per page plus administrative time |
|  | Public Company database access fee (Capitaliq.com) | $4,000.00 onetime access fee for valuation date. If date changes additional fees may be required. |

**This list is not an exhaustive list of all of the information we may purchase on your behalf, any items not identified above will be discussed with you prior to purchase.**