



December 19, 2014

Allison Martin
Lumpkin County Hospital Authority
99 Courthouse Hill, Suite D
Dahlonega, GA 30523

Dear Allison:

This letter is to confirm and specify the terms of our tax engagement with Lumpkin County Hospital Authority for the year ended December 31, 2014 and clarify the nature and extent of the tax services we will provide.

Our engagement is designed to perform the following services:

1. Prepare Form 990, Return of Organization Exempt From Income Tax, with supporting schedules.
2. Prepare Form 990-T, Exempt Organization Business Income Tax Return, if applicable.
3. Prepare Georgia return. In addition, any other state returns as requested by you in writing.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the tax services we provide; and for evaluating the adequacy and results of the services performed and accepting responsibility for such services. In order for us to provide effective services, you must provide us with any information that we request on a timely basis.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated. When possible, we will resolve questions involving application of tax rules in your favor, if there is reasonable justification for doing so. If the Internal Revenue Service or other taxing agency should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for such additional penalties, interest, or assessments.

Additional services will be subject to arrangements made in writing at the time requested.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended returns as a separate engagement.

Our work in connection with the preparation of the tax return does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

The firm may, from time to time and depending on the circumstances, use third-party service providers to assist in preparing your return, but these preparers will not make substantive decisions concerning your return. We may share your tax return information with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.

In accordance with federal law and under no circumstances will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country, shall report such a relationship. Filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporations *and* by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

If you and/or your entity have a financial interest in any foreign accounts, you are responsible for providing our firm with all the information necessary to prepare Form TD-F-90-22.1 required by the U.S. Department of the Treasury. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required disclosure statements.

In addition, the Internal Revenue Service under IRC Section 6038(a) requires information reporting with respect to certain foreign corporations (Form 5471) and describes the information required to be reported on this form, which is due when your income tax return is due, including extensions. Therefore, if you are an officer, director, or shareholder in a foreign corporation, you may be required to file Form 5471. IRC section 6038(b)(1) provides for a monetary penalty of \$10,000 for each Form 5471 that is filed after the due date of the income tax return (including extensions) or that does not include complete and accurate information as defined under the regulations. By your signature below, you accept responsibility for informing us if you are an officer, director, or shareholder in a foreign corporation and you agree to provide us with the information necessary to prepare the appropriate Form 5471(s). We assume no liability for penalties associated with late filed Form 5471s.

Failure to timely file the appropriate forms with the U.S. Department of the Treasury and the Internal Revenue Service may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you may have foreign reporting requirements with the U.S. Department of the Treasury and/or Internal Revenue Service and you agree to timely provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure or untimely filing of any of these forms.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records and will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

By signing this engagement letter, you acknowledge and agree that upon the expiration of the seven-year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The return may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return.

Our fee for these services is based on the time required by the individuals assigned, plus direct expenses. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve the dispute. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to

allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

We have the right to withdraw from this engagement at our discretion if you fail to provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office. If you disagree with any of these terms, please notify us immediately.

We want to express our appreciation for this opportunity to work with you.

If you have any questions or need any additional information, please do not hesitate to call.

Sincerely,

MAULDIN & JENKINS, LLC


Adam Fraley

Confirmed on behalf of Lumpkin County Hospital Authority:

Signature

Date

Name

Title

In the course of delivering services relating to tax return preparation, tax consulting, and assistance in tax controversy matters, Mauldin & Jenkins, Certified Public Accountants, LLC ("M&J", "we" or "us") applies customary practices intended to provide these services in a cost effective manner. This document describes certain of these customary practices, as well as other standard terms, conditions, and limitations relating to our provision of tax services. Except to the extent we expressly agree in a written instrument signed by our authorized representative that specifically refers to the engagement covered by this Arrangement Letter, all services that we provide to any client or third party ("you") relating to tax return preparation, tax consultation and advice, representation in any tax controversy matter, or any other Federal, state, local, or foreign tax matter, are subject to the following terms, conditions, and limitations (these "Terms"). References to the "Arrangement Letter" mean the letter or other document describing the scope of our services and the associated fee arrangement to which these Terms are attached. References to the "Code" mean the Internal Revenue Code of 1986, as amended.

1. Terms Regarding Tax Return Preparation

1.1 Scope of Return Preparation Services. Our services in preparing your tax returns are limited to tax return preparation, and our preparation of a return should not be viewed as assurance that any particular reported position is correct. If we become aware of a return position for which we believe a penalty under the Code is likely to apply, we will bring that position to your attention. If you would like us to advise you concerning any specific matter on your tax return, please contact us to discuss expanding the scope of our services. Any Tax Advice rendered in connection with the preparation of any tax return is subject to the provisions described under "Terms Regarding Tax Advice" below.

1.2 Reliance on Information. We will not investigate or verify any facts underlying the transactions reported on your tax return, but we will rely on the financial statements or other financial information that you provide us. If the actual facts are different from the facts represented to or understood by us, or if there are other facts of which we are not aware, the reporting of the transactions could be materially different than that reported on the returns prepared by us.

1.3 Our and Your Respective Responsibility for Accuracy. We will exercise due professional care and judgment to include all required information in your tax returns. The Code provides that by signing your returns, you are verifying that they are true, correct and complete. Accordingly, you should review each tax return carefully before signing it, and bring any questionable items or omissions to our attention.

1.4 Jurisdictions for Returns. We will prepare tax returns for those Federal, state, local, and foreign jurisdictions requested by you in writing. We will advise you if we believe, based on the information that you provide us, that a tax return should be filed in any other jurisdiction, but we will not prepare any such tax return without your approval of the expansion of our scope of services.

1.5 Level of Assurance and Return Disclosures. The Code prohibits tax preparers from signing any tax return known to report any position (i) that is not supported by "substantial authority" unless certain disclosures are made concerning the position or (ii) attributable to certain "tax shelters" that the preparer does not reasonably believe is more likely than not correct. Because of the limited scope of analysis in evaluating a reporting position, a conclusion that disclosure is not required to enable us to sign a return may not be sufficient to avoid the application of tax penalties under the Code. Except as expressly provided in the Arrangement Letter, we will not review any reporting position or perform any tax research for the purpose of either (i) determining whether a position can be reported without disclosure or (ii) determining whether tax penalties may apply. If you wish to report a position without disclosure on the return, or if you are concerned about the potential application of tax penalties, please contact us to discuss expanding

the scope of our services to include rendering tax advice that may address your concerns.

1.6 Disclosure of Reportable Transactions. The Code and certain state laws require that you disclose on your tax return certain "reportable transactions" or "listed transactions." There are significant financial penalties for failure to disclose these transactions, and these penalties may apply even if the transaction does not lead to an understatement of tax. Our tax return preparation services do not include any investigation to evaluate whether there are any reportable transactions that are required to be disclosed on your returns, but we will advise you if we conclude that any such disclosure is required. If you would like us to specifically review any potentially "reportable transaction" or "listed transaction," please contact us to discuss expanding the scope of our services.

2. Terms Regarding Tax Advice

2.1 Limitations on Oral and Email Communication. We may discuss with you our views regarding the tax treatment of certain items. We may also provide you with tax information in the body of an email. Any advice or information delivered orally or in the body of an email (as opposed to a memorandum delivered as an email attachment) will be based upon limited tax research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts could affect our analysis and conclusions. Because of these limitations and the related risks, it may not be appropriate to proceed with any transaction or any tax return reporting solely on the basis of any oral or email communication. You accept all responsibility for any loss, cost or expense resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written Tax Advice that is delivered to you as a document attached to an email.

2.2 Facts and Assumptions. Our investigation to confirm or verify any facts described in any letter, memorandum or opinion addressing the application of tax laws to a particular situation (Tax Advice) will be limited to the investigation described in the body of the Tax Advice, and we will rely on the assumptions and representations described in the Tax Advice. Any change in or addition to these facts, assumptions or representations could materially and adversely affect our analysis and conclusions. If you for any reason believe that any facts, assumptions or representations in any Tax Advice are incorrect or incomplete, you must notify us immediately to discuss the impact on our analysis and conclusions. You should not rely upon any item of Tax Advice that is based on facts, assumptions or representations that you believe to be incorrect or incomplete.

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2.3 Applicable Law. Unless expressly stated in our Tax Advice, our analysis and conclusions will relate solely to Federal income tax consequences under the Code as of the date of our Tax Advice. If you would like us to address tax consequences to you under any other applicable tax law, please contact us to discuss expanding the scope of our services.

2.4 Issues Addressed. Each item of Tax Advice will be limited to advice concerning the tax issues described in the Tax Advice, and it may not consider all of the issues that may arise in connection with the subject matter of the advice. Except as expressly stated in an item of Tax Advice, our advice is not an endorsement of any particular transaction structure or accounting method, nor is it a recommendation that any addressee proceed with any transaction or other matter described in the Tax Advice.

2.5 Reportable Transactions and Other Disclosures. The Code and certain state laws require that you disclose on or with your tax return certain transactions or other matters. There are significant financial penalties for failure to disclose these matters, and these penalties may apply even if there is no understatement of tax. We will not review any transaction or matter to determine whether reporting is required except as expressly provided in the Tax Advice. If you would like us to review any transaction or matter to determine whether it must be separately reported, please contact us to discuss expanding the scope of our services.

2.6 Level of Assurance for Tax Advice; No Guarantee. Many areas of tax law are unclear, and the application of the tax law to any particular facts may be subject to more than one interpretation. Our Tax Advice will be based upon our interpretation of applicable law and regulations and certain case and ruling authority as of the date of the Tax Advice. The level of assurance for any particular item of Tax Advice will depend on the underlying facts, the clarity of applicable law, regulations, rulings and court cases, and the extent of factual due diligence and tax research performed. The conclusions in our Tax Advice will be based on our good faith belief that they meet the level of assurance stated in the Tax Advice. Obtaining Tax Advice at a particular level of assurance may in some cases provide a defense to certain tax penalties, but you should not assume that an item of Tax Advice will offer you protection from penalties except as expressly stated in the Tax Advice.

Our analysis and conclusions will be based upon our professional judgment, will not be a guarantee of the ultimate tax consequences of the transactions described in the Tax Advice and will not be binding on the IRS, any state, local or foreign tax authority, or any court. If you would like greater certainty regarding the tax treatment of any particular transaction, please contact us to discuss the possibility of obtaining a ruling from the appropriate tax authority.

2.7 Reliance and Distribution. Each item of Tax Advice is rendered only for the benefit of the named addressee(s), and does not address the tax consequences to any other person or entity that is not an addressee. No person or entity other than the named addressee(s) may rely on the Tax Advice. To avoid confusion regarding matters of reliance, our Tax Advice may not be delivered to any other party unless you advise the recipient of these limitations on reliance. Unless expressly provided in an item of Tax Advice, but subject to the limitation in the preceding sentence, you are free to share the Tax Advice with any third party. You may deliver a copy of any Tax Advice to the IRS or any state, local or foreign tax authority for the purpose of demonstrating good faith and reliance on the analysis and conclusions expressed therein. You should be aware that the delivery of any item of Tax Advice to a third party may act as a waiver of any otherwise available claim of privilege. Before delivering an item of Tax Advice to a third party, we recommend that you consult with legal counsel to assess the matters relating to claims of privilege.

3. Terms Applicable to All Tax Services

3.1 Scope of Services. Our services will be limited to the services specifically described in our Arrangement Letter. Services in providing Tax Advice or in preparing a tax return do not include representation in the event of an examination by the IRS or other tax authorities. If you need tax services beyond those specifically described in our Arrangement Letter, these additional services would constitute either a separate engagement or an expansion of an existing engagement at an additional cost. Our agreement to provide services for one engagement does not obligate us to accept any other engagement.

3.2 Your Responsibilities. In order for us to provide effective services, you must cooperate with us and provide us with any information that we request, all on a timely basis. You must cause your employees and contractors to cooperate fully and timely with us. You must designate for us a person authorized to make or obtain all management decisions with respect to our services on a timely basis. We will rely in good faith on all information and management decisions communicated to us by you, your employees, or your contractors, and we will not be responsible for any loss or other obligation arising from our reliance. Any failure to fulfill your responsibilities will be grounds for our suspending or terminating our services.

3.3 Decisions. While we will provide you with advice concerning tax return reporting and the tax consequences of certain transactions, you will retain all authority and responsibility for any decisions based on our advice.

3.4 Independent Contractor. For all tax services that we perform, we will be an independent contractor and not your employee, agent, or partner, and we will determine the method, details and means of performing our services. We assume full and sole responsibility for the payment of all compensation and expenses of our employees and for all of their applicable employee withholdings.

3.5 Confidentiality. We will maintain the confidentiality of your Confidential Information. We may disclose your Confidential Information to our employees and third party contractors as necessary to provide our services, including without limitation the disclosures authorized by paragraph 2.6. Without limiting the foregoing, we may in certain circumstances disclose your Confidential Information to software vendors for the purpose of obtaining technical support in the course of providing services to you, but it is our policy to require these vendors to maintain the confidentiality of Confidential Information disclosed to them. We may also disclose Confidential Information if required by a court or governmental agency, but we will use commercially reasonable efforts to inform you prior to disclosure. By agreeing to the Arrangement Letter, you specifically authorize the disclosures described in this paragraph.

In certain circumstances, information that you disclose to us could be the subject of a claim of privilege, but you must generally assert and maintain the privilege claim. If you have questions concerning the availability of any privilege or how and whether to assert a privilege, you should contact your legal counsel.

We will use reasonable precautions to protect your Confidential Information, but we have no obligation to employ any measures not regularly employed by you in protecting your Confidential Information. Except as provided in the following sentence, "Confidential Information" means (i) information contained in your internal financial and business records, (ii) information reported on your tax returns, and (iii) other information concerning you or your business that is marked "confidential" or otherwise identified as "confidential" in writing at the time of disclosure. Confidential Information does not include information (i) that is or becomes publicly available or generally known to persons in your industry without breach of our obligations under this section, (ii) received by us after the termination of the Arrangement Letter.

A majority of our clients choose to communicate with us by email, and we will use email unless a client directs otherwise. Because email is not secure, it may not be an appropriate means for sending certain confidential or sensitive data. If you are concerned about the security of particular information, please contact us to discuss alternative arrangements.

3.6 Engagement of Other Parties. In performing any tax services, we may engage the services of other domestic tax preparers, including seasonal preparers, independent contractors, or other third party personnel. By engaging us, you have authorized us to allow employees of M&J and such other third parties access to your files, financial information and other confidential information. Our engagement of any third party does not affect our obligations to you.

3.7 Changes in Law. Subsequent changes to applicable law or regulations, or the issuance of new case or ruling authority, could materially and adversely affect the analysis and conclusions in an item of Tax Advice or a position reported on a tax return. Neither the delivery of any Tax Advice nor the preparation of a tax return is an undertaking on our part to advise you of any changes in law.

3.8 Possibility of Litigation. If the IRS or another tax authority adopts a position contrary to any analysis or conclusions in our Tax Advice or to any position reported on a tax return, it might be necessary to pursue administrative appeals or litigation. Decisions of whether and how to pursue administrative appeals or litigation may be based on considerations of cost, publicity, and other matters unrelated to the technical merits of a tax position. In some cases, taxpayers elect not to pursue appeals or litigation even though a reported position may ultimately be sustained on appeal or in litigation.

3.9 Disclaimer of Legal and Investment Advice. Our services under the Arrangement Letter and these Terms do not constitute legal or investment advice. We recommend that you retain competent legal counsel and investment advisers.

3.10 Warranty and Limitation. We warrant that our services will be performed with reasonable care in a diligent and competent manner. THIS WARRANTY IS OUR ONLY WARRANTY CONCERNING OUR SERVICES, AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESSED OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE, OR OTHERWISE, ALL OF WHICH ARE HEREBY DISCLAIMED.

3.11 Documents and Files. Upon your written request, we will return to you all original documents that you provided to us in connection with the performance of our services. We may retain copies of these documents for our files.

3.12 Work Product. We will deliver to you the items expressly enumerated in the Arrangement Letter. All our work product and files will remain our property, and we retain all copyrights and intellectual property with respect to our work product. We, in our sole discretion, may provide you with access to or copies of our files, but you will be obligated to pay all costs associated with such access or copies.

3.13 Document Production and Testimony. If we are requested or authorized by you, or if we are required by government regulation, subpoena or other legal process, to produce any documents or files, or to make our personnel or the personnel of M&J available as witnesses with respect to this engagement, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

3.14 Conflicting Engagements. If we at any time determine in our sole discretion that a conflict of interest exists that prevents us from providing our services in accordance with applicable ethical rules, we will notify you of the conflict and may withdraw from representing you to the extent that such withdrawal is required or permitted by applicable ethical rules.

3.15 Circular 230 Disclaimer. Any tax advice contained in the body of this material was not intended or written to be used, and cannot be used, by the recipient for the purpose of 1) avoiding penalties that may be imposed under the Internal Revenue Code or applicable state or local tax law provisions, or 2) promoting, marketing, or recommending to another party any transaction or matter addressed herein.