

5. Indicate the percentage of revenues derived from the practice areas below:

Service Area	% of Revenue	Engagement Letter Used	Service Area	% of Revenue	Engagement Letter Used
Agreed Upon Procedures	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	IT – Software or Hardware Sales	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Audit: Non-Public	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	IT - Other	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Audit: Other	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Management Advisory	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Audit: Public	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Mergers & Acquisitions	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Bookkeeping / Write-ups / Payroll	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Notary Public	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Business Valuations	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Peer Review	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Compilations	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Reviews	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Consulting – Business Investment Advice / Planning	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Tax - Business	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Consulting – Other (describe*):	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Tax - Estate	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Enrolled Agent	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Tax - Individual	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Financial Planning / Investment Advisory	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Trustee / Executor / Receiver	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Forecasts and Projections	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	Other (describe*):	%	<input type="checkbox"/> Yes <input type="checkbox"/> No
Forensic Accounting /Litigation Support	%	<input type="checkbox"/> Yes <input type="checkbox"/> No	TOTAL (100%)	%	

* If additional space is needed, provide details on Question 21.

Within the past 12 months, or if not previously reported, has the **Firm**, any **Firm** member, **Predecessor Firm**, or **Affiliated Firm**:

6. Any change in the ownership or structure of the **Firm** or has there been an acquisition, merger, consolidation, or any other change? Yes No
If "Yes," provide details in Question 21.
7. Provided **Professional Services** or conducted business activities under a separate entity? Yes No
If "Yes," complete the *Separate Entity Supplement*.
8. Had any new or change in clients representing more than 25% of the **Firm's** revenues? Yes No
If "Yes," provide details in Question 21.
9. Acted as trustee, co-trustee, executor, receiver, administrator or personal representative to a trust or estate with more than \$500,000 in assets? Yes No
If "Yes," complete the *Trustee & Estate Supplement*.
10. Provided services other than tax to any entity where there is ownership or equity interest or any of **You** served as an officer/director or exercised any form of managerial control? Yes No
If "Yes," complete the *Outside Interest Supplement*.
11. Received commissions, referral fees reciprocity or other inducements arising from the sale, promotion or recommendation of securities (including as a Broker/Dealer or Registered Representative), insurance products (including Life/Health), real estate or other investments? Yes No
If "Yes," complete the *Financial Planning and Investment Advisory Services Supplement*.
12. Provided services, or consented to the use of the **Firm's** work product, in connection with public or private offerings of securities, real estate, or any other investments? Yes No
If "Yes," complete the *Public & Private Offerings Supplement*.

13. Submitted bids, are in the process of bidding or plan to bid on any new engagements to provide audit, review, attestation or consulting services for a publicly traded company, its subsidiaries or its employee benefit plans? Yes No
If "Yes," provide details in Question 21.
14. Provided services to Financial Institutions, including but not limited to: Banks, Credit Unions, Thrifts, Insurance Companies, Investment and Mortgage Banks? Yes No
If "Yes," complete the Financial Institutions Supplement.

C. RISK MANAGEMENT

15. In the past 12 months have there been changes to any of the following procedures:
- a. Use of Engagement Letters; letters are updated on annual basis and for any changes in services Yes No
 - b. Client screening procedures Yes No
 - c. Internal quality controls Yes No
- If "Yes," describe in Question 21.*
16. Has any **Firm** member completed formal risk management education in the past 12 months? Yes No
If "Yes," provide certificate of completion or name of course and provider.
 Number of **Firm** participants: _____ Date: _____
17. In the past 12 months has the **Firm** or its affiliates threatened to sue or sued to collect fees, including small claims court? Yes No
If "Yes," provide a list of all outstanding amounts owed, date of suit, services rendered, current status, whether still a client and if an Engagement Letter was used.
18. Date of most recent completed peer review: _____ Not Required
 Indicate **Your** peer review result:
 Pass Pass with Deficiencies Fail
*If **You** answered, "Pass with Deficiencies or Fail," provide a copy of the peer review and **Your Firm's** response.*

D. CLAIMS INFORMATION

19. Are any of **You** aware of any incidents, circumstances, disputes, fee problems, or employee problems, that could possibly result in a **Claim** or **Suit** against the **Firm** or any **Predecessor Firm, Affiliated Firm,** or any of the **Firm's** current or former professional staff? Yes No
If "Yes," indicate how many: _____ and complete the Claim/Incident Supplement for each potential Claim.
20. Within the past 12 months, has any person or entity proposed for this insurance been the subject of any disciplinary action or complaint, been cited by any regulatory agency or professional association, or been found guilty or indicted on a criminal charge? Yes No
If "Yes," provide complete details on Question 21.

G. ADDITIONAL INFORMATION

Use this section to provide additional information to any question on this application and identify the question number to which **You** are referring.

21.

H. DECLARATIONS AND NOTICE

The undersigned, acting on behalf of the **Firm**, represents that the statements set forth in this application are true and correct and that thorough efforts were made to obtain requested information from all of **You** to facilitate the proper and accurate completion of this application.

The undersigned agree that the information provided in this application and any material submitted herewith are the representations of all of **You** and that they are material and are the basis for issuance of the insurance **Policy** provided by **Us**. The undersigned further agree that the application and any material submitted herewith shall be considered attached to and a part of the **Policy**. Any material submitted with the application shall be maintained on file (either electronically or paper) with **Us**.

It is further agreed that:

- If any of **You** discover or become aware of any material change which would render the application inaccurate or incomplete between the date of this application and the **Policy** inception date, notice of such change will be reported in writing to **Us** as soon as practicable.
- Any **Policy** issued will be in reliance upon the truthfulness of the information provided in this application.
- The signing of this application does not bind the **Firm** to purchase insurance.

The information requested in this application is for underwriting purposes only and does not constitute notice to **Us** under any policy of a **Claim** or **Potential Claim**.

ATTENTION APPLICANTS IN RHODE ISLAND:

NOTICE

THIS INSURANCE CONTRACT HAS BEEN PLACED WITH AN INSURER NOT LICENSED TO DO BUSINESS IN THE STATE OF RHODE ISLAND BUT APPROVED AS A SURPLUS LINES INSURER. THE INSURER IS NOT A MEMBER OF THE RHODE ISLAND INSURERS INSOLVENCY FUND. SHOULD THE INSURER BECOME INSOLVENT, THE PROTECTION AND BENEFITS OF THE RHODE ISLAND INSURERS INSOLVENCY FUND ARE NOT AVAILABLE.

ATTENTION APPLICANTS IN SOUTH CAROLINA:

This company has been approved by the director or his designee of the South Carolina Department of Insurance to write business in this State as an eligible surplus lines insurer, but it is not afforded guaranty fund protection.

GENERAL FRAUD NOTICE: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly provides false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

ATTENTION APPLICANTS IN THE FOLLOWING JURISDICTIONS

ALABAMA, ARKANSAS, DISTRICT OF COLUMBIA, LOUISIANA, MARYLAND, NEW MEXICO, RHODE ISLAND AND WEST VIRGINIA: Any person who knowingly (or willfully in MD) presents a false or fraudulent claim for payment of a loss or benefit or knowingly (or willfully in MD) presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.

COLORADO: It is unlawful to knowingly provide false, incomplete, or misleading facts or information to an insurance company for the purpose of defrauding or attempting to defraud the company. Penalties may include imprisonment, fines, denial of insurance and civil damages. Any insurance company or agent of an insurance company who knowingly provides false, incomplete, or misleading facts or information to a policyholder or claimant for the purpose of defrauding or attempting to defraud the policyholder or claimant with regard to a settlement or award payable from insurance proceeds shall be reported to the Colorado Division of Insurance within the Department of Regulatory Agencies.

FLORIDA AND OKLAHOMA: Any person who knowingly and with intent to injure, defraud or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony (of the third degree in FL).

KANSAS: Any person who, knowingly and with intent to defraud, presents, causes to be presented or prepares with knowledge or belief that it will be presented to or by an insurer, purported insurer, broker or any agent thereof, any written, electronic, electronic impulse, facsimile, magnetic, oral, or telephonic communication or statement as part of, or in support of, an application for the issuance of, or the rating of an insurance policy for personal or commercial insurance, or a claim for payment or other benefit pursuant to an insurance policy for commercial or personal insurance which such person knows

to contain materially false information concerning any fact material thereto; or conceals, for the purpose of misleading, information concerning any fact material thereto; commits a fraudulent insurance act.

KENTUCKY, OHIO, AND PENNSYLVANIA: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

MAINE, TENNESSEE, VIRGINIA, AND WASHINGTON: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties (may)* include imprisonment, fines and denial of insurance benefits. *Applies in ME Only.

NEW HAMPSHIRE AND NEW JERSEY: Any person who includes any false or misleading information to the best of her/his knowledge on an application for an insurance policy is subject to criminal and civil penalties.

OREGON: Any person who knowingly and with intent to defraud or solicit another to defraud the insurer by submitting an application containing a false statement as to any material fact may be violating state law.

PUERTO RICO: Any person who knowingly and with the intention of defrauding presents false information in an insurance application, or presents, helps, or causes the presentation of a fraudulent claim for the payment of a loss or any other benefit, or presents more than one claim for the same damage or loss, shall incur a felony and, upon conviction, shall be sanctioned for each violation by a fine of not less than five thousand dollars (\$5,000) and not more than ten thousand dollars (\$10,000), or a fixed term of imprisonment for three (3) years, or both penalties. Should aggravating circumstances [be] present, the penalty thus established may be increased to a maximum of five (5) years, if extenuating circumstances are present, it may be reduced to a minimum of two (2) years.

VERMONT: Any person who knowingly presents a false statement in an application for insurance may be guilty of a criminal offense and subject to penalties under state law.

NEW YORK: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to civil penalties not to exceed five thousand dollars and the stated value of the claim for each such violation.

SIGNATURE OF FIRM'S AUTHORIZED REPRESENTATIVE

Date

Signature**

Title

This application must be signed by the chief executive officer, president, chief financial officer, managing partner or owner of the **Firm acting as the authorized representatives of the person(s) and entity(ies) proposed for this insurance.

A POLICY CANNOT BE ISSUED UNLESS THE APPLICATION IS PROPERLY SIGNED AND DATED.

Produced By: _____	Producer: _____	BROKER: _____
Taxpayer ID: _____	_____	
License No.: _____	Producer Signature: _____	_____
Address (Street, City, State, Zip): _____		
Producer Email Address: _____	_____	_____