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9-PAGE ATTORNEY-CLIENT FEE CONTRACT FOR LEGAL ADVICE OR REPRESENTATION

Pursuant to Business and Professions Code Section 6148:

This **ATTORNEY-CLIENT FEE AGREEMENT** ("Agreement") is entered into by and Between _____ ("Client"), and LAW OFFICES OF MORGAN D. KING¹, ("Attorney" or "Law Firm") as of date executed on page 8.

1. CONDITIONS

This contract will not take effect, and Attorney will have no obligation to provide legal services, until Client returns a signed and dated copy of this Contract and pays the retainer called for under Paragraph 5.

2. SCOPE AND DUTIES

Client hires Law Firm to provide legal services/advice in connection with:

- Business taxes
- Evaluate all remedies for delinquent taxes
- Tax discharge evaluation
- Offer-in-Compromise for
- Audit Representation for
- Complaint/Determine Discharge
- Post-petition matters (from previous bankruptcy filings) _____
- Business/corporation consulting
- Dissolution of marriage
- Personal taxes
- Federal Taxes
- Federal Taxes
- Federal Taxes
- Federal
- Business/corporation services
- Criminal defense
- Bankruptcy
- State Taxes
- State Taxes
- State Taxes
- State
- Other
- Other
- Other
- Other
- Other: _____

Services: Consult re tax liabilities, tax consequences of dissolution of corporation, execute dissolution of corporation, examine tax consequences of real property foreclosures, examine and advise about related issues in

¹ To the extent applicable under Bankruptcy Law, the Law Firm is qualified as a Federal Debt Relief Agency.

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connection with Client’s dissolution of marriage, represent Client with tax entities as may be necessary; evaluate all remedies for tax delinquency.

Attorney shall provide those legal services reasonably required to represent client and shall take reasonable steps to keep client informed of the status of the matters that are the subject of this agreement, and to respond to client’s reasonable inquires by phone, e-mail, fax or in person.

This agreement is for purposes of the matters checked-off above only. To the extent such issues are in connection with other legal matters, it is understood Law Firm does not represent Client in such other matters unless a separate written fee agreement is executed reflecting such representation.

Services contemplated herein shall be in the form of such written pleadings, court filings, court advocacy, discovery, correspondence, original documents, advice and counsel, negotiation, legal research, notes, and other forms of “work product” as may be appropriate for the task.

Client has signed a Power of Attorney Release for documents Federal State Other ___ (maximum length of POA representation-one year, unless renewed through mutual written agreement).

Other matters _____

3. WORK-PRODUCT DEFINED

In the event client requests that all of Law Firm’s “work product” developed in connection with this matter be provided to Client, it is understood that such work product may or may not be in writing, depending on the nature of the tasks involved. Where services provided necessarily include non-document production such as review of documents and case history, legal research, consultations, negotiations, study of legal issues and/or formation of legal opinions, the product of such work, or a reasonable summary of such product, may be delivered to Client orally or in writing, at the sole discretion of Law Firm. In the event Client wishes such work product to be reduced to writing, Law Firm shall be entitled to charge for the time expended in such task.

4. COMMUNICATION THROUGH EMPLOYEES OR ASSOCIATES OF LAW FIRM

Client understands and agrees that Law Firm may from time to time communicate information or advice, or request information from the client or third parties through one or more of Law Firm’s employees, agents, regular associates, paralegals, or other office staff associated with the Law Firm. All such information shall be deemed confidential subject to any waiver of confidentiality provided by this agreement. Persons described as “of counsel” are deemed regular associates of the firm.

5. RETAINER AGREEMENT & ADVANCE PAYMENT

HOURLY FEE RETAINER. This is **NOT** a fixed fee retainer. The services described herein shall be performed and billed on an hourly basis, with a minimum time increment of .10% hr (6 minutes), plus necessary costs, and subject to the provisions below.

CLIENT INITIALS: _____

~~**FIXED-FEE RETAINER.** This is a fixed fee retainer. Subject to adjustment for unforeseen problems the tasks described herein shall be performed for the total set fee of \$ _____ plus necessary costs.~~

For business and/or **tax related** services Client shall pay a retainer fee in the sum of **\$3,500**. Client has paid the sum of \$ _____-0-_____ and shall pay the balance of the retainer fee prior to commencement of services, or within 20 days of execution of this agreement.

For Bankruptcy services Client shall pay an **estimated** total fee of \$ _____ as follows: an “up front” retainer fee in the sum of \$ 2,000 plus an additional \$ _____ through a chapter 13 plan, plus such additional compensation as may be required subject to applicable court approval. Client has paid the sum of \$ _____ and shall pay the balance of the “up front” retainer fee prior to commencement of services, or within 15 days of execution of this agreement. If this agreement is for purposes of filing a bankruptcy petition, the pre-petition fee shall include pre-and post-petition services.

Advance payment for future services. With the exception of fees to be paid through a chapter 13 plan all retainer fees are deemed **advance (or present) payment for future legal services**, and are non-refundable to the extent services have been provided based on an hourly rate as set forth below. Ownership of the funds shall be assigned to and pass to Law Firm upon payment and shall be deemed fully assigned to the Firm.

Other assignment: Client assigns the following additional property or funds to Law Firm:
 Tax refund Receivables Other _____.

For hourly billed cases the retainer fee may be an estimated total fee, but is not necessarily the actual total fee, depending on the nature of the problem and the legal services provided.

When fees shall be deemed security. In the event the retainer fee described above is held by a court of proper jurisdiction to be not-assignable to the Law Firm to the extent that the client retains an interest in the funds so transferred and assigned, then the fees shall be deemed security for payment for services performed pursuant to a valid attorney’s lien against the funds in Law Firm’s possession pursuant to applicable state law.

PAYMENT “IN KIND.” Fee/cost payment **“in trade” or “in kind”**: Some or all of the fees described above may be paid “in trade” or “in kind” with products or services provided to Law Firm by client. It is contemplated that the following amount may be paid “in trade” or “in kind” \$ 5,500. Client’s products or services of equal value shall be:

Printing and binding such books and booklets as KingsPress may require, with “perfect” binding, “saddle” stitch binding, or unbound text, as directed. Materials and labor shall be such as to equal, at Client’s regular retail rates, the sum of \$5,500.

ADVICE OF COUNSEL. If applicable, in connection with “in trade” or “in kind” payment client has been given an opportunity and sufficient time to consult independent counsel (another lawyer of his/her choosing) to be advised as to the consequences of payment “in trade” or “in kind” described above, and has

CLIENT INITIALS: _____

thereafter consented in writing to the terms of the transaction, as evidenced by his/her execution of this agreement.

6. SUBSEQUENT BILLINGS - BALANCE PAYABLE – INTEREST ACCRUED

In the event future services use up this retainer fee based hourly rates explained below, additional funds will be required to pay for additional services. At Law Firm’s discretion, and subject to applicable compensation guidelines pursuant to state or federal law, such additional fee shall be a new retainer fee to be paid before additional services are provided, or shall be billed and become payable following additional services:

Client agrees to pay any balance due within 15 days of receipt of billing statement. Any balance billed and not paid within 15 days shall incur interest thereon at the rate of 18% per annum.

Client authorizes Law Firm to charge credit card for balances due as incurred. Law Firm agrees to obtain consent of Client before debiting any sum exceeding \$ _____ within any 30-day period.

7. HOURLY RATES

The Law Firm shall bill hourly at the following rates:

- Morgan D. King \$425.00/hr
- Associate attorney \$295.00
- Paralegal \$125.00

Excessive inquiries, or demands made in off-hours, i.e., after 6 pm weekdays, or weekends and national holidays, shall be billed at an hourly rate of one and a half regular time agreed.

Hourly rate is subject to adjustment up or down with client consent.

Where subsequent additional fees and costs due to Law Firm are subject to state or federal court proceedings to approve such fees or costs, Law Firm shall be entitled to bill for the time and expense of preparing and performing such proceedings, including time in court, at the reduced hourly rate of \$250/hr.

8. COSTS

In addition to paying legal fees as described above, Client shall reimburse Law Firm for all costs (i.e., out-of-pocket expenses) reasonably incurred by Law Firm in connection with Client’s matter, including but not limited to fees fixed by law or assessed by public agencies, court filing costs, service of process fees, court reporter and deposition fees, Internet charges directly related to this matter; long-distance telephone calls, messenger, courier or delivery services, in-office photocopying at \$.50 per page, out-of-office photocopying at actual costs; parking; mileage at the current IRS financial standards mileage rate, consultant’s fees and other similar items. Client authorizes Law Firm to incur all reasonable costs and to hire any investigators, associates, or consultants reasonably necessary in Law Firm’s judgment.

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Costs also include reasonable processing fees charged to Attorney by financial institutions for credit card and/or merchant processing of fees paid by credit card or debit card.

There shall be no specified amount reserved or set aside for costs or deposited in a trust account; costs shall be assessed against the retainer fee, and subsequent fees, paid pursuant to this agreement.

9. BILLING LOG

Law Firm shall maintain an itemized billing log for which the minimum time-increment shall be 10% of an hour (i.e., 6 minutes). Each telephone conference or e-mail communication shall be logged with the actual time the event lasted, but the minimum increment entry for any such communication shall be 10% (6 minutes). A reasonably current copy of the billing agreement shall be provided to Client upon request.

10. CONFLICTS

From time to time Law Firm represents multiple parties which may create a conflict of interest. If applicable, by signing this fee agreement Client acknowledges this potential conflict of interest and expressly authorizes Law Firm to represent Client in this matter.

Until Law Firm is notified in writing otherwise, Client specifically authorizes the Law Firm to discuss with, and share information with, the following individuals:

- Current spouse. Previous spouse. CPA or enrolled agent. Doctor _____
- Attorney: _____ Other: _____

To the extent allowed by law, and subject to paragraph 14 below, communications with the above designated individuals shall not be deemed waiver of the attorney-attorney, work-product, or Fifth Amendment confidentiality privileges.

11. ADVICE BETWEEN SPOUSES

Client(s) acknowledge that Law Firm cannot take sides in any dispute between spouses regarding any tax matter affecting either or both of them. Client(s) waive any conflict of interest that may arise in regard to such dispute. It is agreed that any information communicated to one spouse by Law Firm shall be deemed communicated to both spouses.

12. AUTHORITY TO ASSOCIATE OTHER COUNSEL

Attorney may at his or her sole discretion associate other counsel in representing Client’s interests or in giving relevant legal advice or assistance in providing services. For purposes of this legal matter Law Firm is deemed a regular associate of the law firm of : Carl Gustafson, Lincoln Law, 2258 Monument Blvd. Pleasanton, California. An attorney identified with Law Firm as “of counsel” shall be deemed a regular associate of Law Firm.

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13. CONSENT TO OBTAIN DOCUMENTS OR INFORMATION

Client hereby gives his/her consent for Law Firm to obtain:

- State and federal tax records Credit reports Mortgage information
- Business/personal bank records Court documents Public records Bank records
- Payroll information from employer Accounting or bookkeeping records

14. WAIVER OF ATTORNEY-CLIENT PRIVILEGE IN BANKRUPTCY MATTERS

By signing this fee agreement Client agrees to waive his/her attorney-client privilege of confidentiality, and work-product privilege, to the extent such waiver may be required under bankruptcy law and waived by the bankruptcy trustee and or court, or other applicable law. Subject to the below paragraph, attorney shall be free to inform a bankruptcy trustee or Bankruptcy Court of any fraudulent, unethical, or inappropriate conduct by Client following date of execution of this agreement.

It is understood, however, that no information or communication between client and Law Firm that may bear on any criminal proceeding existing as of the date of this agreement shall be provided to any third person without client's written consent; By signing this agreement Client does not waive his privilege against self-incrimination under the Fifth Amendment of the United States Constitution.

15. CLIENT ACCESS TO FILE

During the period that Law Firm is representing Client or otherwise providing legal services in connection with the matter described herein, it is agreed Law Firm shall have sole control over access to documents contained in files or binders. In the event Client wishes to review the file, such review shall be done in the presence and with the assistance of Attorney or staff. Client may remove documents from the file or binder only at the sole discretion of Attorney.

Subject to the above Attorney agrees to not unreasonably withhold Client's access to the files or binders or provide copies.

16. WITHDRAWAL FROM REPRESENTATION

Attorney may withdraw from this matter with the Client's consent, or for good cause.

Good cause may include; Client's failure to pay fees within the time provided by this agreement; Client's failure to pay any additional advance retainer fee as request by Law Firm; Client's refusal to cooperate with attorney or his staff; Client's failure or refusal to follow Attorney's advice; Client verbal abuse of Attorney or staff in person, or by phone, or other rude, hostile or other inappropriate demeanor or communication to Attorney or staff; Any other fact, request or conduct that would render Attorney's continuing representation unfeasible, futile, unlawful or unethical. Upon withdrawal with client's consent or for cause, all unpaid balances due for fees and costs shall be immediately payable.

CLIENT INITIALS: _____

17. CONCLUSION OF SERVICES

When Law Firm's services conclude all unpaid balances due for fees and costs shall be immediately payable. After services conclude, Law Firm will, upon Client's request, deliver Client's file to client, along with any Client funds or property in Attorney's possession not subject to assessment for fees or costs.

If not turned over to the possession of Client, the file or binders shall be kept in storage at the expense of Law Firm for a period of 5 years. If turnover of the files or binders is not requested by Client within that period, at the end of such period Law Firm, at its sole discretion, may dispose of such materials.

18. COLLECTION COSTS

In the event Attorney institutes any action or proceeding against Client to collect unpaid balances due pursuant to this agreement, Client shall pay all attorney's fees and other costs reasonably incurred by Law Firm for such collection efforts.

19. NO GUARANTEE OF RESULTS

Nothing in this Agreement and nothing in Law Firm's statements to Client shall be deemed or construed as a promise or guarantee about the outcome of Client's matter. Neither Attorney nor Law Firm makes such promises or guarantees. Utterances of Attorney or other staff are merely such persons opinions and aspirations.

20. CLIENT HAS READ B&P ¶ 6148

Client has received a copy of, and has read, Cal. Business & Professions Code ¶ 6148 (copy attached at end of this Agreement).

21. LAW FIRM IS SELF-INSURED

The law firm does not carry errors and omissions (malpractice) insurance.

22. EFFECTIVE DATE

This Agreement will take effect upon the most recent date Client's and Attorney's signatures are affixed hereto, or when Law Firm, with Client's knowledge and consent, performs such urgent services as are reasonable under the circumstances.

23. PARTIAL INVALIDITY

No partial invalidity of this Agreement shall affect the remainder of the Agreement.

24. VENUE

Any action to enforce this Agreement shall be brought in Alameda County, State of California.

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25. AMENDMENTS AND ADDITIONS TO THIS AGREEMENT SHALL BE DATED AND INITIALED BY ALL PARTIES IN THE MARGINS OF THE RELEVANT TEXT.

IN WITNESS WHEREOF THE FOLLOWING PERSONS AFFIX THEIR SIGNATURES TO THIS 9-PAGE² RETAINER AGREEMENT, EFFECTIVE AS OF THE MOST RECENT DATE SIGNED:

DATED: _____ **SIGNED:** _____
FOR THE LAW FIRM

DATED: _____ **SIGNED:** _____
CLIENT

DATED: _____ **SIGNED:** _____
CLIENT

² This document consists of 7 pages of text, 1 signature page, and Exhibit "A".

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EXHIBIT "A" Business & Professionals Code ¶ 6148 .

(a) In any case ... in which it is reasonably foreseeable that total expense to a client, including attorney fees, will exceed one thousand dollars (\$1,000), the contract for services in the case shall be in writing. At the time the contract is entered into, the attorney shall provide a duplicate copy of the contract signed by both the attorney and the client, or the client's guardian or representative, to the client or to the client's guardian or representative.

The written contract shall contain all of the following:

- (1) Any basis of compensation including, but not limited to, hourly rates, statutory fees or flat fees, and other standard rates, fees, and charges applicable to the case.
- (2) The general nature of the legal services to be provided to the client.
- (3) The respective responsibilities of the attorney and the client as to the performance of the contract.

(b) All bills rendered by an attorney to a client shall clearly state the basis thereof. Bills for the fee portion of the bill shall include the amount, rate, basis for calculation, or other method of determination of the attorney's fees and costs. Bills for the cost and expense portion of the bill shall clearly identify the costs and expenses incurred and the amount of the costs and expenses. Upon request by the client, the attorney shall provide a bill to the client no later than 10 days following the request unless the attorney has provided a bill to the client within 31 days prior to the request, in which case the attorney may provide a bill to the client no later than 31 days following the date the most recent bill was provided. The client is entitled to make similar requests at intervals of no less than 30 days following the initial request. In providing responses to client requests for billing information, the attorney may use billing data that is currently effective on the date of the request, or, if any fees or costs to that date cannot be accurately determined, they shall be described and estimated.

(c) Failure to comply with any provision of this section renders the agreement voidable at the option of the client, and the attorney shall, upon the agreement being voided, be entitled to collect a reasonable fee.

(d) This section shall not apply to any of the following:

- (1) Services rendered in an emergency to avoid foreseeable prejudice to the rights or interests of the client or where a writing is otherwise impractical.
- (2) An arrangement as to the fee implied by the fact that the attorney's services are of the same general kind as previously rendered to and paid for by the client.
- (3) If the client knowingly states in writing, after full disclosure of this section, that a writing concerning fees is not required.

(4) If the client is a corporation.

(e) This section applies prospectively only to fee agreements following its operative date

CLIENT INITIALS: _____