

**PROFESSIONAL COLABORATION AND STRATEGIC ALLIANCE CONTRACT made**  
**this 22<sup>nd</sup> day of October, 2010 between LATAX-LATINO ASSOCIATION OF TAX**  
**PREPARERS, INC. and UC&CS GLOBAL**

**DECLARATORIES**

- A. LATAX-LATINO ASSOCIATION OF TAX PREPARERS, INC. is an Association of Accountants specialized in Tax Preparing issues, based in New York, USA, with local representations in the states of New York, New Jersey, Indiana, Pennsylvania, Connecticut, Florida, California, Texas and Virginia
- B. UC&CS GLOBAL is an International Association of accountants, lawyers and business advisors, with local representations in the following countries, USA, Canada, México, Guatemala, El Salvador, Costa Rica, Panamá, Venezuela, Colombia, Ecuador, Perú, Paraguay, Uruguay, Chile, Argentina and Brazil.
- C. Both Associations have similar aims.
- D. They wish to work together but not so as to form any legally binding relationship.
- E. They wish to record by this document how they intend to work together as follows:-

**TERMS OF THE CONTRACT**

- 1. Where one of the Associations has work in a jurisdiction where it is not represented to use the other Association to ask its member where that work is to recommend someone to do that work. If it is legal work the recommendation will be to an appropriate law firm or if it is accountancy and audit work it will be to an appropriate accountancy firm and where appropriate both a legal and an accountancy firm. Same apply to business advisory work.
- 2. To attend one another's meetings, particularly General Meetings, as appropriate, with a view to making presentations at such meetings and networking.
- 3. To share written material, including publications.
- 4. To consider joint training sessions and attending each other's training sessions.
- 5. To announce the Strategic Alliance in both websites and stationary of each Association
- 6. To work together in order to enhance the relationship between the two Associations, but always having regard to D. above, including carrying out such other activities as may be conducive to working together in accordance with the spirit of this Strategic Alliance

Contra

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for security reasons*

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for security reasons*

Signed .....

Signed .....

Luis Parra

President-LATAX

Mauricio Mobarak

President – UC&CS GLOBAL