

LETTER OF AGREEMENT
Between
Atlantic Professional Audio, INC. and Independent Contractor

This AGREEMENT, effective
Independent Contractor.

is between Atlantic Professional Audio, Inc. and

Independent Contractor shall at all times during the term of the Agreement be and act as an Independent Contractor of Atlantic Professional Audio, Inc. and nothing contained herein shall be deemed or construed to create the relationship of partner, employee, agent, or joint venture between the parties, or any other relationship other than that of Independent Contractor. Independent Contractor shall not transact any business in the name of Atlantic Professional Audio, Inc., nor obligate Atlantic Professional Audio, Inc. in any manner, character or description, without prior written approval. Independent Contractor shall have no power or authority to bind or obligate Atlantic Professional Audio, Inc. in any respect whatsoever.

1. Taxpayer Identification Number/SSN. Independent Contractor will ensure that its/his federal tax identification/social security number is accurately set forth in this Agreement and in invoices and records sent to Atlantic Professional Audio, Inc. In addition, Independent Contractor agrees to provide the federal tax identification number/SSN to Atlantic Professional Audio, Inc. upon request.

2. No Benefits. Independent Contractor acknowledges and agrees that, neither Independent Contractor nor any of Independent Contractor's agents or employees shall be entitled to participate in any employee benefit or welfare plan, including but not limited to, any medical plan, disability plan, life insurance plan, pension plan, savings plan or any other plan sponsored by any unrelated Party, nor will Independent Contractor or any of its agents or employees receive any benefits under any such plan.

3. Compensation of Independent Contractor's Personnel. Independent Contractor shall bear sole responsibility for payment of compensation to Independent Contractor's employees and agents. Independent Contractor shall pay and report, for all personnel under this Agreement, federal and state income tax withholding, social security taxes and unemployment insurance applicable to such personnel as employees of Independent Contractor. Independent Contractor shall bear sole responsibility for any medical or disability insurance, life insurance, pension or savings benefits, and any other benefits to which such personnel may be entitled.

4. Worker's Compensation. Notwithstanding any other workers' compensation or insurance policies maintained by the unrelated parties or the Company, Independent Contractor shall procure and maintain workers' compensation insurance coverage sufficient to meet the statutory requirements of every state in which Independent Contractor and/or Independent Contractor's personnel are engaged in performing work and services.

ACCEPTANCE

Contractor

Atlantic Professional Audio, Inc.

By: _____
Name: _____
Title: _____
Date: _____
Tax ID/SSN: _____

By: _____
Name: _____
Title: _____
Date: _____