



To JHI Firms in the U.S.:

Becker CPA Review is partnering with JHI to offer three flexible learning formats for exam candidates. This partnership will become effective on March 18, 2008. Please complete the **Billing Preference Agreement** on Page 3 and return to Becker at Fax **631-293-2468** or e-mail **jkeller@beckerreview.com**.

Becker's live, online and self-study CD formats will work with any schedule and are offered at attractive rates for the staff of JHI member firms. Any of these formats offer the candidate the same thorough and comprehensive coverage instruction with the same integrated materials.

JHI member firms can take advantage of the relationship with Becker CPA Review in one of two ways:

- 1) **Direct Bill**
- 2) **Preferred Provider**

Option 1 - Direct Bill: Becker will offer a \$700 discount for each staff member's 4-part enrollment. The standard 4-part tuition is currently \$2690, but is subject to increase each July 1st.

Firms who choose to participate in the Direct-Bill arrangement with Becker CPA review will receive an invoice for their staff that enrolled each month. Even though the payment will be made by you, it is up to each firm to decide the level of financial support they want to give their employees. **Therefore, you can charge-back all (or part of) the CPA review expenses to your employees.** This discount is attractive for both the candidate, if he or she is responsible for the program; and for the firm, if it offers this program as a benefit to its new hires or staff.

- **JHI Firms with an existing Direct-Bill relationship with Becker:** Your discount will be increased as described above. Your current relationship allows a \$500 discount off the standard price. With the JHI/Becker arrangement, your discount will increase to \$700. (The current Becker standard price is \$2690). (Existing DB firms should still fill out and submit the attached Preference Form).
- **JHI Firms with an existing Preferred-Provider relationship with Becker:** You will have the option to switch to a Direct-Bill relationship. Your current discount is \$350 off of the standard price, which is currently \$2690. If you switch to direct-bill, you will be saving an additional \$350 for your employees. As noted above, **you can charge-back all (or part of) the direct-bill CPA review expenses to your employees.** (Existing PP firms should still fill out and submit the attached Preference Form).
- **JHI Firms with no current relationship with Becker:** You will have to option to choose either relationship: the Direct-Bill (saving \$700 for your staff) or Preferred-Provider (saving \$350 for your staff). As noted above, **you can charge-back all (or part of) the direct-bill CPA review expenses to your employees.** Please indicate your choice by filling out the attached Preference Form.

Option 2 - Preferred Provider: Under the *Preferred Provider* program, staff candidates will be invoiced directly by Becker and will receive a \$350 discount off the full standard four-part tuition (\$2,690). The tuition normally increases every July 1st.

JHI Member Firms will make their best efforts to make all staff and new hires that are eligible to sit for the CPA Examination aware of this "Direct Bill" or "Preferred Provider" program through both e-mail and hard copy communication.

Both the Direct Bill and Preferred Provider Agreements are valid until 6/30/2010.

CPA Orientation and Materials

The Becker CPA Review staff will provide CPA exam orientation seminars to all staff candidates of the JHI member firms at training seminars or at a mutually convenient time and place.

The JHI member firm discounted tuition includes all course materials including textbooks and PassMaster /Simulation/Final Exam software. Course enrollment fees are included.

Attached is a form we'd like you to complete indicating your desired arrangement – either Preferred Provider or Direct-Bill and fax the information to Jane Keller 631-293-2468. Approximately one week after indicating your preference, your staff will be able to register for the Becker program through the JHI website (www.beckercpa.com/JHI). Until the web order page is operational, your staff can call to enroll at 1-877-CPA-EXAM.

All JHI firms, including those with a current relationship with Becker, should fill out and submit the attached Preference Form.

If you have any questions or concerns please feel free to call me at anytime at 877-232-0333.

Richard J. Slusz, CPA
Global Accounts Manager
Becker Professional Review
877-232-0333
rslusz@beckerreview.com

Billing Preference Agreement with Becker CPA

Firm Name: _____

Billing Contact Name: _____

Billing Contact Title: _____

Billing Address: _____

Billing City, State Zip: _____

Phone Number: _____

Billing Contact E-mail Address: _____

Registration Confirmation E-mail Address: (confirmations of registration will be sent to this address) _____

Please indicate your billing preference by checking one of the following:

[] Direct-Bill

Becker CPA will invoice each participating JHI firm for those staff members who will register for all four parts of the Becker CPA Review Course between DATE SIGNED and 6/30/08 at a discount of \$700 off the standard tuition, which is currently \$2690, but subject to increase each July 1st. **If your firm requires staff to pay for CPA exam review classes, you may elect this option and collect the fees from your staff members so that they enjoy the maximum benefit.** By selecting Direct-Bill, your firm agrees to pay the invoice in accordance with Becker CPA's payment terms.

[] Preferred Provider

Becker CPA will invoice staff candidates directly for their enrollment. Candidates enrolling under this option between now and 06/30/10 will receive a \$350 discount off the full four-part tuition (currently \$2690 but subject to increase every July 1st).

I, _____ understand and agree to the billing arrangement that I have selected above. I understand that this agreement is between Becker CPA and (insert firm name) _____ and that JHI acts only as a facilitator in arranging the discount. I further agree that we will make our best efforts to make all staff and new hires that are eligible to sit for the CPA Examination aware of this "Direct Bill" or "Preferred Provider" program through both e-mail and hard copy communication. I am authorized to sign this agreement on behalf of (insert firm name) _____.

Signature Date: _____

Please complete this form and fax back to Jane Keller at Becker at **631-293-2468** (or email at **jkeller@beckerreview.com**).