

ACCOUNTING AND AUDITING

Marks Paneth & Shron LLP (MP&S) is a leading provider of accounting and auditing services (*Accounting Today*). With more than 230 accounting and auditing professionals — approximately 45 of whom are partners and principals — our firm serves both domestic and international entities. We perform approximately 600 audits each year. Our clients have revenues from one million dollars to hundreds of millions of dollars; most typically, their revenues range from \$20 million to \$60 million.

What makes MP&S a leading accounting and auditing firm is the knowledgeable, experienced people who serve you and their ongoing commitment to delivering proactive, high-quality service in a responsive, timely manner. For each engagement, we create a talented team of professionals with the necessary skills and experience to form a lasting relationship with the client and make the engagement a success.

Your engagement partner will be your gateway to the full resources of the firm. Should you require additional services, your engagement partner will identify the appropriate professionals within MP&S with the necessary expertise and industry knowledge to serve you with distinction. The engagement partner will monitor and coordinate the work of the various professionals.

At MP&S, we work consultatively with our clients and are committed to maintaining an open dialogue. We expect and encourage ongoing communication with management as well as with the board of directors and the audit committee, as appropriate.

We offer a full scope of audit, review and compilation services as well as accounting and advisory services. A high-level overview of these services appears below.

SERVICES OFFERED

Attest Services:

- Audits, Reviews and Compilations
- Attestation and Special-Purpose Reports
- Employee Benefit Plan Audits
- Royalty Audits
- Due Diligence
- IT Audits and Reviews
- Systems and Process Assurance

Accounting Services:

- Forecasts, Projections and Budgets
- Bookkeeping Services
- Small Business Accounting

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SERVICES OFFERED (CONTINUED)

Advisory Services:

- Facilitation of Bank Financing
- Personal Financial and Estate Planning
- Evaluation of Potential Acquisitions
- Business Planning and Projections
- Corporate Restructuring and Divestitures
- Technology Consulting
- Accounting Software Selection
- Business Valuations
- Cost Accounting
- Cash Flow Management and Analysis
- Participation in Contract Negotiations
- Industry Trends and Analyses
- Fraud Investigation, Prevention and Forensic Accounting Services
- Internal Control Studies and Sarbanes-Oxley Compliance