

CORPORATE FINANCIAL ADVISORY SERVICES

Financial reporting is becoming evermore complicated and burdensome for management, Audit Committees and Boards of Directors. In a time when independent auditors are increasingly wary of advising their clients on financial accounting and Securities and Exchange Commission (SEC) reporting matters, management may find that it does not have sufficient resources to resolve all of the issues. The experienced corporate financial advisory services professionals at Marks Paneth & Shron LLP (MP&S) can provide the necessary independent financial reporting solutions.

Complex accounting rules and transactions are a way of life in today's complicated business environment. MP&S regularly assists corporations, Audit Committees, analysts and law firms in applying accounting principles and SEC regulations to a wide array of transactions. Our highly credentialed, seasoned professionals offer an unbiased assessment of the accounting literature and SEC reporting as applied to specific facts. We explain our findings in easy-to-understand, non-technical language and are committed to delivering our reports in a timely manner.

SERVICES OFFERED

Accounting Advisory Services:

- Audit Committee Support
- Application of International Financial Reporting Standards (IFRS)
- SEC Reporting and an Analysis of the Quality of External Reporting
- Accounting for Complex Transactions, Including:
 - Revenue Recognition
 - Business Combinations and Due Diligence
 - Asset Impairment
 - Compensation
 - Consolidations and Variable Interest Entities
 - Environmental Liabilities
 - Financial Instruments and Derivatives
 - Income Taxes
 - Leasing
 - Securitizations

SEC Reporting Advisory Services:

- SEC Reporting for Complex Transactions
- The Timing, Form and Content of Financial Information in SEC Filings
- Presentation of Information in MD&A and Supplemental Schedules
- Pro Forma Financial Statements
- Alternative Measures of Performance
- SEC Pre-Determination Inquiries
- SEC Staff Comment Letters
- Mergers and Acquisitions Advisory Services
- Due Diligence
- Purchase Price Allocations
- Negotiation Assistance

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SERVICES OFFERED (CONTINUED)

Litigation Support Services:

- Technical Support for Attorneys
- Expert Witness Reports and Testimony

Dispute Resolution Services:

- Analysis of Accounting Issues
- Regulatory Reports and Testimony

Valuations for Financial Reporting:

- Corporate Finance, Restructuring and the Cost of Capital
- Securities and Business Interests
- Mergers and Acquisitions
- Intangible Assets
- Fair Value and Impairment Analyses
- Economic Loss Analysis in Commercial Litigation
- Wage and Compensation Determination
- Transfer Pricing
- Derivative Securities

Comprehensive Training and Education:

- Customized Training for Management, Boards of Directors, Audit Committees and Accounting Center Staff on a Wide Range of Topics Including:
 - Implementation of New Accounting Standards
 - SEC and Financial Accounting Standards Board (FASB) Updates