

# ASSISTANCE WITH RAISING CAPITAL AND MEETING REGULATORY REQUIREMENTS

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Access to capital is a strategic consideration for any company. Whether your business is interested in a private placement, an initial public offering (IPO) or a secondary offering, the litigation and corporate financial advisory services professionals at Marks Paneth & Shron LLP (MP&S) can help you determine which option is right for you. Once that decision is made, we can then work with you as necessary to navigate the complexities of registration with the U. S. Securities and Exchange Commission (SEC).

Our practitioners have been involved with the SEC as part of the SEC Regulations Committee of the American Institute of Certified Public Accountants, which acts as the primary liaison between the accounting profession and the SEC staff on technical matters relating to SEC rules and regulations. We also have deep ties with the National Association of Securities Dealers Automated Quotation System (NASDAQ) and its Listing Qualifications Panel, which is comprised of independent experts and is responsible for making the final determinations of listing status. As a result of this experience, MP&S has the experience to help address a company's need for capital.

We can assist in evaluating alternative investment markets including private placements and can advise on financial market listings, requirements and corporate governance issues. In addition, our experienced professionals can provide comprehensive training and instruction.

## Services Offered:

- Evaluate Alternative Investment Markets
- Convert Foreign Filings for Use in U.S. Private Placements
- Assist with the SEC Registration Process
- Assist in the Organization and Preparation of the Financial Information Required for Inclusion in the Registration Statement
- Review Audited Financial Statements and Provide Attest Services
- Respond to SEC Comment Letters
- Provide Technical Resources for Meetings with the SEC
- Obtain Pre-Determinations on Technical Accounting Issues and Disclosure Matters
- Advise on IPOs
- Assist Companies with Compiling the Necessary Financial Documentation
- Advise on Technical Matters Relating to Specific SEC Rules and Regulations
- Representation Before the SEC
- Customized Training and instruction for Management, Investors, Executives and Boards of Directors on a Wide Range of Topics Including:
  - The Processes and Requirements of the Different Markets
  - Evaluating Alternatives to Facilitate the Optimum Course of Action
  - SEC Reporting Requirements