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INSIDE COVER

About Marcum LLP



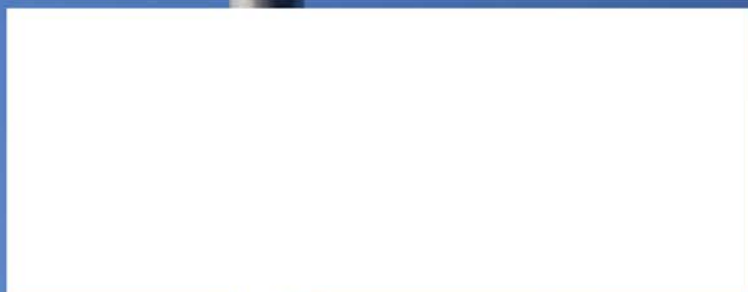
MARCUM

ACCOUNTANTS ▲ ADVISORS

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FIRM PROFILE

Marcum LLP is one of the largest independent public accounting and advisory services firms in the nation. Ranked among the top 15 firms in the nation by Inside Public Accounting, Marcum offers the resources of more than 1,100 professionals, including more than 150 partners, in 23 offices throughout New York, New Jersey, Massachusetts, Connecticut, Pennsylvania, California, Florida, Grand Cayman, China and Hong Kong. The Firm's presence runs deep with full service offices strategically located in major business markets.

Established in 1951, Marcum is a leader with an outstanding reputation at the national and regional levels. It is ranked as one of the largest firms in the New York metropolitan area (*Crain's New York Business*), the greater Philadelphia region (*Philadelphia Business Journal*), the New England region (*Boston Business Journal*) and the Southeast (*South Florida Business Journal*).

Marcum offers an extensive range of professional services and a high degree of specialization. In addition to traditional accounting, assurance and tax, including domestic and international tax planning and preparation, the Firm's professional services include mergers and acquisition planning, family office services, forensic accounting and litigation support. The Firm has developed several niche practice areas including private equity partnerships; hedge funds; SEC registrants; services for the government, public and not-for-profit sectors; construction; business valuation; healthcare; bankruptcies and receiverships; and a China specialty practice.

Marcum professionals combine practical knowledge with years of experience to provide a level of understanding and service that is unique among professional service firms. The Firm takes a team approach to every engagement, ensuring the highest degree of technical knowledge, experience and understanding of current issues and regulatory matters. In addition, as a founding member of The Leading Edge Alliance, a worldwide group of large, independent accounting practices, the Firm's professionals have added access to a wide range of industry and service specialization.

Marcum is a member of the Marcum Group, the gateway to a group of organizations that provide a variety of professional services including accounting and advisory, technology solutions, recruiting, and wealth management. These organizations include Marcum LLP; MarcumStonefield, a division of Marcum LLP; Marcum Technology LLC; MarcumBuchanan Associates LLC; Marcum Search LLC; Marcum Financial Services LLC; Marcum Cronus Partners LLC; and Marcum Bernstein & Pinchuk LLP.

Ranked among the top 15 firms in the nation by *Inside Public Accounting*

1,100 professionals, including more than 150 partners, in major market locations

60-year history with an outstanding reputation at the national and regional levels

Founding member of The Leading Edge Alliance, a worldwide group of large, independent accounting practices

THE 1,226 RICHEST PEOPLE ON THE PLANET

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BLAKELY

THE LIST'S YOUNGEST
SELF-MADE WOMAN—
BY REINVENTING
THE GIRDLE

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BILLIONAIRES

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SERVICES



MARCUMGROUP

ASSURANCE

Marcum's Assurance division professionals provide a tailored audit approach to each engagement. Team members place a strong emphasis on early planning and learning the unique aspects of a client's business. Doing so ensures that each client receives an effective, cost-efficient and independent audit performed in a timely manner.

The Assurance division works with privately-held, publicly-held, governmental and not-for-profit entities, and employee benefit plans. A full range of services is offered including:

- Agreed-Upon Procedures
- Attestation
- Audits and Reviews
- Breakeven Analyses
- Sarbanes-Oxley 404 Compliance
- Forecasts and Projections
- Internal Audits
- Internal Control Reviews
- IT Audit and Advisory Services
- Public Company Filings
- Strategic and Operational Planning

TAX & BUSINESS

The Tax & Business Services division is comprised of dedicated professionals who have been involved with numerous complex transactions at the local, national and international levels.

The division offers all forms of regulatory compliance services, planning and specialization in a variety of areas including:

- Estates, Gifts and Trusts
- Family Wealth Planning
- Bankruptcy and Insolvency Tax
- State and Local Taxation
- SEC and Large Corporate Matters
- International Taxation
- Real Estate Tax Services
- IRS Representation

With partner involvement at every level of service, the Tax & Business Services team provides highly personalized advice and guidance to a client base including:

- High-Net-Worth Individuals
- Family Business Owners
- Large Corporations
- International Businesses
- Foreign Nationals
- Tax Exempt Clients

ADVISORY

Marcum's Advisory Services division works with clients across a broad range of industries. The team's skilled professionals use their experience to help clients address and navigate complex business and personal issues including:

Bankruptcy and Fiduciary Services

- Insolvency and Receivership
- Trustee, Reorganization and Financial Advisory Services

Forensic and Litigation Services

- Forensic Accounting and Fraud Assessment
- Damage Determination and Expert Testimony
- Marital Dissolution
- Regulatory Compliance, including Bank Secrecy Act and Taxation
- Due Diligence and Capital Formation
- Computer Forensics
- Business Valuation

Operational and Process Improvement

- Business Process Improvement
- Internal Controls and Governance
- Real Estate Advisory Services
- Family Office Services
- Risk Management

Marcum Group is the gateway to a group of organizations that provide a variety of professional services including accounting and advisory, technology solutions, recruiting, and wealth management.

These organizations include:

Marcum LLP
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MarcumStonefield,
a division of Marcum LLP
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Marcum Technology LLC
marcumtechnology.com

MarcumBuchanan
Associates LLC
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Marcum Search LLC
marcumsearch.com

Marcum Financial Services LLC
marcumfs.com

Marcum Cronus Partners LLC
marcumcronus.com

Marcum Bernstein
& Pinchuk LLP
麦楷博平会计师事务所
marcumbp.com

ALTERNATIVE INVESTMENT GROUP

In the context of increased regulation and compliance rules, members of the Alternative Investment Group stay on the cutting edge of relevant policies, practices and procedures related to the complex challenges of fund formation and management.

The team specializes in domestic and offshore hedge funds, private equity funds, and fund of funds that embrace various investment strategies including equities, fixed income, derivatives, commodities, ABLs and PIPEs. The Group has the extensive experience and technical knowledge to provide comprehensive services such as:

Assurance

- Financial Statement Assessments
- Performance Results Verifications
- Registration Compliance
- Regulatory Advisement
- Agreed Upon Procedures

Tax

- Planning and Trading Strategies
- Portfolio Tax Accounting
- Tax Return Preparation
- Estate and Tax Planning

Fund Formation

- Evaluation of Industry Service Providers
- Document and Agreement Reviews
- Offshore Jurisdiction Recommendations
- Compensation and Ownership Planning
- Strategic Structuring
- Back Office Operations Assistance

Valuations

- Investment Portfolios
- Policy Consultation
- Buy/Sell Agreements
- Transfers/Sales of Businesses
- Estate and Gift Tax Matters
- Succession Planning



FORWARD FOCUS

What do you need from your accountants and advisors? We all know what the minimum requirements are—nothing short of excellence.

So, how do you choose?

At Marcum, for more than 60 years, we've known that the difference between being a service provider and a trusted advisor isn't just about addressing today's challenges—it's about anticipating those that lie ahead. With 23 offices nationally and resources around the world, your Marcum professionals know that your success is first and we'll get you there.

Success is a choice—choose Marcum.

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AUDIT • TAX • CONSULTING • LITIGATION SUPPORT

International Member of Leading Edge Alliance



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