

Due Diligence

Advisory Services

Tax Strategies



Merger and Acquisition Services from Habif, Arogeti & Wynne, LLP



■ □ □ OUR EXPERIENCE GIVES US THE PERSPECTIVE OF BUYERS, SELLERS
□ □ □ AND STAKEHOLDERS WITH RESPECT TO ACCOUNTING, TAX,
□ □ □ FINANCIAL, AND ORGANIZATIONAL ISSUES IN M&A TRANSACTIONS.

Our Merger and Acquisition practice has a record of success across a wide range of industries, involving many complex transactions. Our experienced transaction team will help you structure the process to meet your goals and bring the resources needed to close a successful transaction in a confidential and professional manner. As one of the top 100 accounting firms in the country, we can access in-depth industry experience where necessary to understand all the financial details of your target.

The professionals at Habif, Arogeti, & Wynne, LLP (HA&W) have advised clients in many industries in a wide variety of transactions. Our full-service approach is designed to help before, during and after a transaction. That approach can be customized and personalized to meet your needs and the specifics of each transaction. Our ability to focus our skills and expertise where you need them, when you need them, allows us to work effectively and efficiently as part of your team.

We can:

- Perform due diligence that adds value to the transaction by combining our expertise in finance, accounting, tax, information technology, and industry experience.
- Analyze the deal structure and potential tax effects, capital structure, and proposed synergies.
- Create financial models, perform business valuations, and provide general accounting services.
- Review and analyze business plans.
- Advise on security filings.
- Review, analyze and provide recommendations for existing or proposed retirement plans, and provide ongoing support.
- Conduct a purchasing analysis to provide sourcing recommendations to reduce costs after the transaction is closed.
- Provide ongoing audit, tax and business advisory services after closing.

About HA&W

Habif, Arogeti & Wynne, LLP is the largest independent accounting and consulting firm in Georgia and one of the top 100 firms in the country. With more than 50 years of experience, HA&W has developed an array of innovative services, each designed to help our clients achieve their goals. HA&W provides services in the traditional areas of audit, accounting, and tax planning and preparation. In addition, the firm offers fully integrated financial planning, asset management, retirement plan administration, financial staffing, and management consulting services. For more detailed information and to learn more about HA&W, please visit our website at www.hawcpa.com.

Representative Transactions

Professional Services

- HA&W represented a private engineering firm in its sale to a publicly traded company, structured as a 338(h)(10) transaction. We advised the seller on tax and accounting matters. We audited the financial statements of the seller before and after the merger.
- HA&W advised an engineering project management company on the spin-off of its Internet business and assisted the company in structuring the transaction to maintain corporate tax losses. We also audited the financial statements of the company and prepared its multi-state corporate income tax returns.
- HA&W advised buyers on a leveraged buyout of a consulting and project management company. We later assisted the company in negotiating its sale to a publicly traded company. We then audited the financial statements which were included in the buyer's public filings. We also advised the individual shareholders and stock option holders on the tax impact of the transaction.

Healthcare

- HA&W advised a group on a leveraged buyout of 15 nursing homes located throughout the United States. This engagement included performing due diligence and creating the tax structure that included a 338(h)(10) election. We subsequently provided audit and tax services to the group.
- HA&W has represented several physician, investor and management-owned lithotripsy, mammography, MRI, and PET centers in a variety of transactions, advising them on formation, structure, accounting and tax matters. Several of these centers were sold to publicly traded companies. During these transactions, we audited the financial statements, as well as advised them on sale transactions and tax structure.

Telecommunications

- HA&W advised a privately held telecommunications company on buying and, one year later, selling an interest in a joint venture.

Technology

- HA&W performed due diligence on behalf of the buyer of an international software company. Tax transactions were structured for the buyer in each country and we assisted in negotiating the purchase price based on this information. Additionally, we assisted with ERISA due diligence to consolidate retirement plans. We subsequently audited the worldwide financial statements of the company and provided US federal and state, as well as international tax compliance.
- HA&W advised a publicly traded software company on its merger with a privately owned software company.
- HA&W represented a privately owned software company on its merger with an international publicly traded company in a tax-free exchange.
- HA&W advised a privately owned software company on its sale to a Canadian software company. We audited financial statements and advised clients on US/Canadian GAAP and tax basis differences, which impacted the buyers' considerations. We also audited the financial statements of the seller that were to be included in Canadian public securities filings.

Manufacturing and Distribution

- HA&W performed due diligence and tax planning for a private investor group's acquisition of an aerospace parts manufacturer. Two years later, we advised them on the sale of that entity to a publicly traded company.
- HA&W performed due diligence and provided tax advisory services for a private equity firm in the acquisition of a textile distributor. Subsequent to the transaction, we performed an initial balance sheet audit for the working capital adjustments. We now provide ongoing tax services.
- HA&W represents a distributor of point-of-sale activated prepaid products and has performed due diligence and provided tax advisory services on a series of integrated acquisitions in the United States, United Kingdom and Canada. We continue to provide tax and audit services for the company and all acquisitions.
- HA&W provided tax advisory services in the merger of two plastic resin distributors. We are providing ongoing tax services to the combined firm.



**For more information, contact us at 404.892.9651
or visit www.hawcpa.com.**

Five Concourse Parkway ▶ Suite 1000 ▶ Atlanta, GA 30328 ▶ Phone: 404.892.9651 ▶ www.hawcpa.com

