

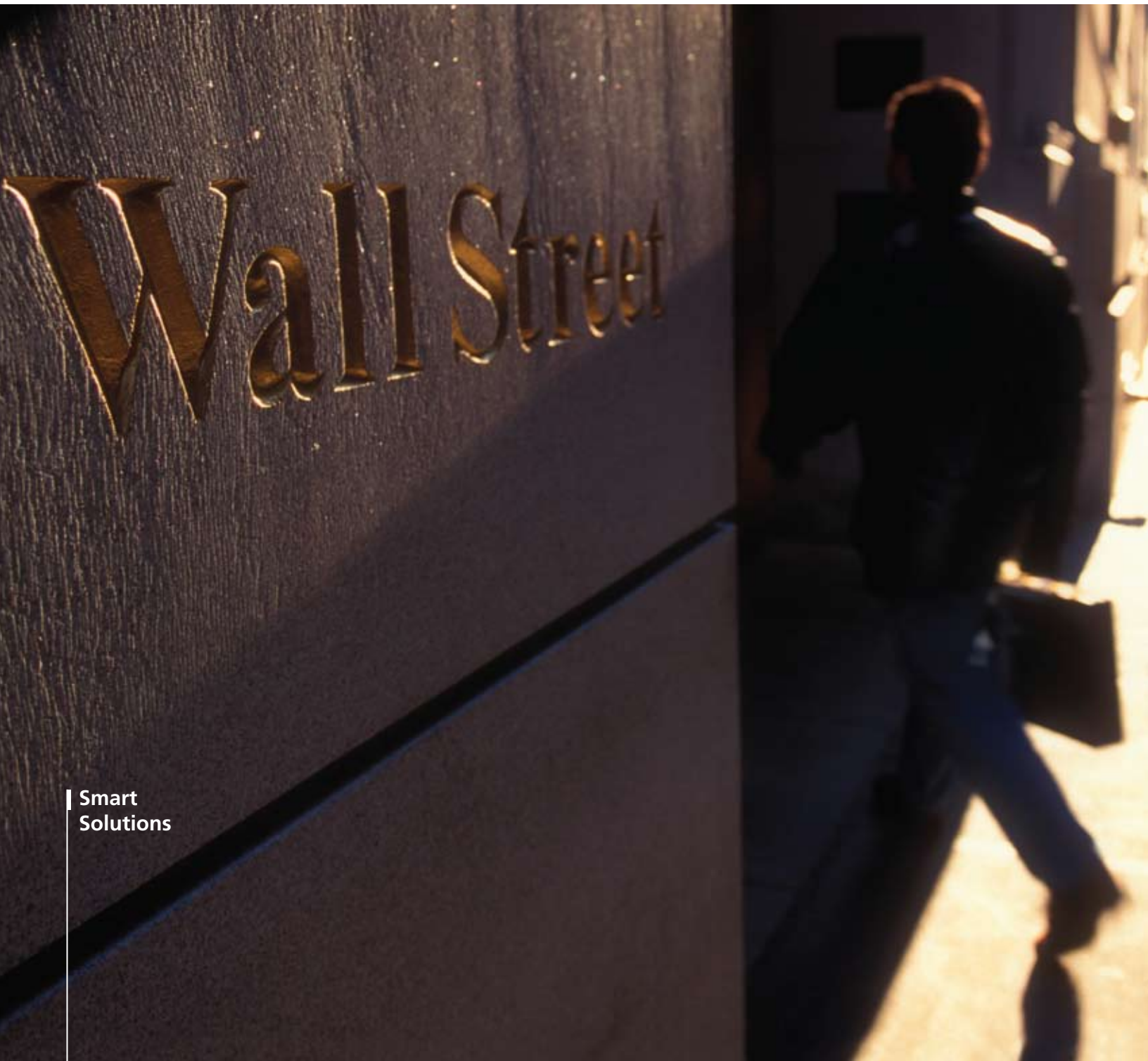
Accounting Services

Tax Services

Assurance Services



Accounting, Auditing and Consulting Services for Public Companies from Habif, Arogeti & Wynne, LLP



Smart
Solutions

COMPLIANCE REQUIREMENTS ARE PUTTING MORE
 AND MORE PRESSURE ON PUBLIC COMPANIES.
 HABIF, AROGETI & WYNNE CAN HELP.

Thriving as a publicly traded company is a bit like weathering a storm. You make your forecast – and then manage operations against a costly backdrop of ever-surging regulatory mandates, economic turbulence, and investor scrutiny.

Habif, Arogeti & Wynne, LLP (HA&W) serves as your anchor. We work with you to help you comply with a variety of SEC and other rules and regulations, as well as meet financial reporting requirements and keep up-to-date on the continually changing accounting and financial reporting guidance that applies to public companies.

Our service model involves a high level of participation from senior-level personnel who have a wealth of experience and are used to dealing with the unique characteristics of public companies. With approximately 10 partners and 50 additional staff, our Public Company Team has the experience, expertise and commitment to meet your needs.



HA&W serves both established and emerging public companies in a number of industries, including:

- Manufacturing
- Retail/Distribution
- Technology/Software
- Life Sciences
- Professional Services
- Real Estate
- Hospitality

Specialized services for public companies

Helping you meet your business goals and deal with the multifaceted challenges of being a publicly traded company is our top priority. We bring you expertise in an array of services, including:

- Financial statement audits
- Advice on fulfilling annual and quarterly filing requirements of the Securities Exchange Act of 1934
- Initial public offerings and registration statements
- Advice on Sarbanes-Oxley compliance requirements
- Consultations with audit committees on the application of generally accepted accounting principles (GAAP)
- Fraud investigations and forensic accounting services
- Due diligence for mergers and acquisitions
- Advice on compliance with the Investment Company Act of 1940
- Assistance with private placement memorandums and offerings exempt from registration under Regulation D
- Advice on how to respond to SEC inquiries
- Technology risk services (including SAS 70 audits)
- Employee benefit plan audits
- Litigation support and valuations services
- Tax compliance services, including net operating loss, transfer pricing and R&D tax credit studies
- Advice on the requirements of International Financial Reporting Standards (IFRS)



Top talent at your fingertips

Your HA&W Public Company Team brings vast experience to every engagement, delivered in a personal way, with a focus on getting things right the first time. You have direct access to senior-level partners with extensive industry knowledge – without layers of bureaucracy and frequent staff rotations. Also, all of our resources are local. As a result, all decision making is done in-house, which allows for the delivery of more effective and efficient services with fewer surprises for you and your management team.

A deep well of technical acumen and resources

HA&W's staff is highly trained and they possess the resources and technical knowledge to help public companies in the areas of revenue recognition, complex equity transactions, variable interest entities, stock-based compensation, foreign currency translation, impairment issues and fair value accounting, and SEC rules, regulations and filing requirements. Our accountants have been expert witnesses to some of the highest profile and largest securities litigation cases in the country.

When it seems like the regulatory currents are working against you, HA&W works with you to respond, adjust and help you succeed.

Wide-ranging experience and reach

Our experience covers complex operational and financial transactions such as mergers and acquisitions, initial and secondary public equity offerings, private placements of equity with institutional and individual investors, spinoffs, reverse mergers, recapitalizations and restructurings.

HA&W is an independent member of Baker Tilly International, which gives our clients access to a network of high-quality, independent accountancy and business services firms. These top-notch network partners enable HA&W to provide our clients with local expertise in any marketplace around the globe.

About Habif, Arogeti & Wynne, LLP

In existence for more than 50 years, HA&W has grown to be the largest independent accounting firm in Atlanta and one of the top 50 firms in the United States.

For more information, please visit us online at www.hawcpa.com.

"Working with Habif, Arogeti & Wynne has been a very positive experience. They listen to us and respond quickly to our needs. We don't feel like a small fish in a big pond – we work directly with senior people who have the experience and savvy to educate our management team on issues we face as a public company."

~ Linda Hammock, CFO, Vystar Corporation, Atlanta

"Habif, Arogeti & Wynne understands our very specialized business and all of its intricacies. Having a consistent audit team from year to year with an understanding of our business is a huge plus."

~ Rich Parlontieri, CEO, Speedemissions, Inc., Tyrone, Georgia



For more information, contact us at **404.892.9651**
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