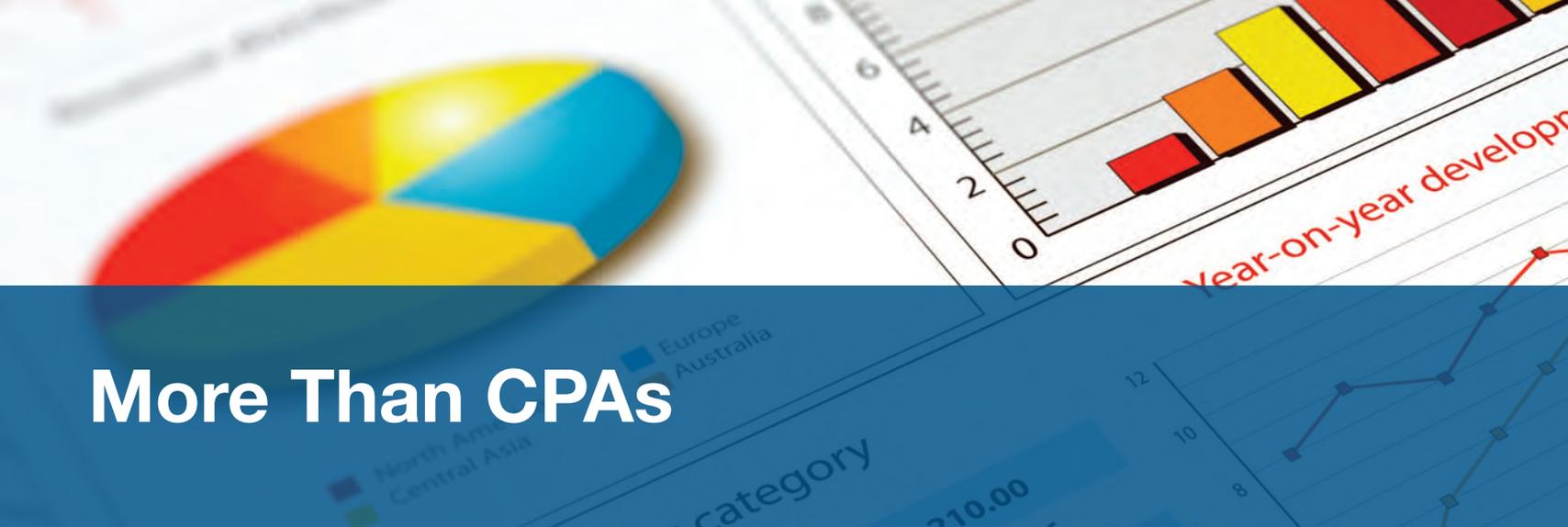


Insight. Oversight. Foresight.SM

 **DoerenMayhew**
CPAs AND ADVISORS



More Than CPAs

About Us

Doeren Mayhew is a leading group of CPAs and trusted advisors who go beyond traditional accounting to help mid-sized companies grow and prosper. Founded in 1932, we are a top 100 firm recognized globally and applauded nationally among *INSIDE Public Accounting's* "Best of the Best."

With offices in Michigan, Texas and Florida, Doeren Mayhew serves virtually all sectors, including the manufacturing, construction, non-profit, auto dealership, service and financial institutions industries, with a full range of assurance, accounting, tax, merger and acquisition, and business advisory services.

Combining a deeply rooted history with a progressive mindset, we offer breadth of services and depth of knowledge, delivered with a focus on your future.

Our Promise to You

In the world of public accounting, compliance has historically been the order of the day. Businesses have been left responsible for delivering their state of affairs to their CPA firm to prepare reports for third parties, and to their own devices for growth and innovation.

Contrary to this accepted model, Doeren Mayhew plays an integral role in your goals and dreams, helping you to better understand the state of your business and how to more effectively manage it – all while proactively introducing opportunities for growth and wealth.

Simply stated, we promise insight, oversight and foresight, while other firms continue to provide rearview-mirror hindsight. And more importantly, we deliver on this higher value proposition.



Hindsight Is Not a Performance Strategy



Insight.

To deeply know your business, industry, goals and regulatory environment, and to shed light on the critical aspects that further your ability to fulfill your mission.

Oversight.

To proactively advise on sound business practices, bringing proficiency and problem-solving to the issues at hand.

Foresight.

To continuously offer forward vision, helping you anticipate issues, identify trends and seize opportunities.

As a Doeren Mayhew client, you will benefit from our commitment to a higher value proposition, promising insight into the business, oversight to ensure best practices and foresight for what's ahead. Read more and get real client examples at www.doeren.com/value-proposition.



Breadth and Depth

Wide Range of Expertise

At Doeren Mayhew, helping businesses grow and prosper means bringing together the disciplines of accounting and business advisory in a way you might not expect. Look to us to guide you not only on your basic tax and accounting needs, but up through the eventual transition of your business, and all the challenges in between.

This breadth of services is delivered by nearly 250 professionals organized into groups based on their technical expertise. Led by one of our firm shareholders, our groups ensure you work with our best professionals for the job at hand, and provide a higher degree of interaction with firm leaders than most larger firms. That means you can expect top-notch service and reliable expertise year after year.

Professional Specialty Groups

Accounting, Audit and Assurance

IT Assurance and Security

Tax

International Tax and Advisory

Tax Incentives

Employee Benefit Plans

Business Advisory

Strategic Advisory

Mergers and Acquisitions

Valuation and Litigation Support

Payroll

Wealth Management

Insurance



Forward-Thinking Industry and Technical Expertise



Deep Insight Into Your Business

Furthering our commitment to know your business is our niche-focused approach. While we serve a diverse client base spanning more than 100 distinct business segments, we have built dedicated groups around our highest industry concentrations.

Immersing ourselves in these sectors, Doeren Mayhew offers the specialized knowledge to help you navigate the challenges and capitalize on the opportunities specific to your industry.

For our professionals, industry depth means pursuing training and certifications, staying involved in industry associations, and keeping up on the trends and regulations affecting your business. As a result, you can look to your dedicated industry group for proactive insight and alerts, thought leadership and best practices.

Industry Groups

Automotive Dealerships

Construction

Energy

Financial Institutions

Governmental and Non-Profit

Health Care

Manufacturing

Real Estate

Retail and Restaurant

Service Providers

Technologies

Wholesale and Distribution

At Doeren Mayhew, we live and breathe the issues affecting your business. Count on us for expertise and oversight that goes above and beyond. See our industry insight and the business trends we are following for you at www.doeren/blog.



Technical and Advisory Expertise

Accounting, Audit and Assurance

Whether you are looking for accounting support or an independent audit, review, compilation or agreed-upon procedures, our dedicated professionals are here to meet your needs. Doeren Mayhew's CPAs help you leverage sound accounting practices and risk-based assurance services to improve controls, create efficiencies and simplify management's day-to-day financial decisions.

IT Assurance and Security

Our credentialed information technology specialists offer an integrated approach to information security management. Gain confidence in the data integrity, security, confidentiality and availability of your systems with a full range of IT assurance services. These include testing IT controls and compliance, as well as business continuity planning, vulnerability assessments, service organization control assurance and more.

Tax Compliance and Planning

At Doeren Mayhew, you can expect a proactive take on taxes. Our tax professionals go beyond the complexities of federal and state tax filing compliance by providing innovative tax planning, strong tax advocacy, and effective tax strategies for entities and individuals.

International Services

Our international specialists provide a full range of services for businesses and individuals, including tax, accounting and auditing under global standards, and expatriate transactions. As a member firm of Moore Stephens International, we provide this same level of expertise along with insight into the nuances of the laws and practices in 100 countries.

Tax Incentives

Doeren Mayhew helps your business free up cash flow to enable growth and profitability through the identification of federal and state tax credits, deductions and financial incentives. From determining which innovative research expenses qualify for R&D credits, to helping you accelerate depreciation expenses for increased cash flow, count on us to uncover opportunities you may be missing.

Employee Benefit Plans

Leveraging solid, longstanding relationships with nearly 50 nationally recognized third-party administrators and custodians, and experience with hundreds of employee benefit plans each with investments upwards of \$100 million, we help you avoid the negative outcomes that an IRS or DOL audit might bring.



Your Trusted Business Advisor



Business Advisory

Using expertise in financial management and business processes, our advisors offer a management support system designed to help our emerging to mid-sized clients foster a more productive environment, reach higher profit levels and build business value. From hands-on service to high-level advice, rely on our team for business planning, cash-flow and budget analysis, controller and CFO services, accounting support and general ledger preparation.

Strategic Advisory

Our seasoned strategic advisors stand ready to help you address challenges and explore growth avenues, both organically and via acquisition. Tailoring a strategic planning process to your needs, we help you clarify your organization's long-term direction, build consensus and link rewards to results. We assist you to create financial projections, credible feasibility studies and persuasive business case presentations.

Valuation and Litigation Support

Drawing on specialized accounting, valuation, and forensic experience and credentials, our professionals deliver logical analysis and seasoned expert-witness capabilities needed in forensic accounting investigations, valuations, shareholder disputes, marital dissolutions and economic loss matters.

Mergers and Acquisitions

Our investment banking arm, Doeren Mayhew Capital Advisors, provides comprehensive buy- and sell-side services, from capital raising and strategic financial advisory, to locating buyer and acquisition targets and guiding sellers through the auction process to maximize price. Leveraging our industry depth and expertise in U.S. and cross-border transactions, our certified advisors have a pulse on the M&A market.

Payroll

Whether your organization has a few employees or thousands, our affiliate Data Management Payroll Services is a total payroll solution available to help you simplify procedures, minimize overhead costs and optimize resources.

Wealth Management

Doeren Mayhew partners with highly respected financial advisors to provide you with prudent advice to clarify investment objectives, arrive at optimal solutions, monitor performance and adapt strategies.

Insurance

Look to us to connect you with insurance specialists to assess risk, present alternative market solutions and offer a full range of insurance options for all of your business needs.

Enabling us to serve as true advisors to thousands of clients is the expertise within our professional specialty groups, providing a deep understanding into all facets of your business' success. For more on our trusted technical oversight, visit www.doeren.com/services.



In-Depth Industry Knowledge

Automotive Dealerships

Headquartered in the automotive center of the world, we help auto dealers save taxes, maximize cash flow, minimize debt service outlays, lower operating costs and improve profitability. Our team's leaders specialize in executing tax-free franchise transfers, finding and negotiating multi-franchise acquisitions, and completing dealership valuations and sales at maximum price.

Construction

Serving hundreds of contractors and suppliers doing business domestically and abroad, our professionals are adept in all elements unique to construction – from job costing to surety bonding, equipment funding to tax deferral strategies, internal process improvements to leadership succession planning.

Energy

Located in the energy capital of the United States, Doeren Mayhew's diverse energy client base spans from oil and gas to renewables. In addition to a full range of audit, tax and advisory services, we help our clients respond to emerging trends, forecast risks and improve overall performance.

Financial Institutions

As a comprehensive resource to community banks, credit unions and other financial service companies, we provide expertise as auditors, technology consultants and business advisors. That means whether you are developing business plans, focusing on enterprise risk management, building stakeholder confidence that data is protected, validating internal controls or looking for growth through a merger, Doeren Mayhew can help.

Governmental and Non-Profit

Dedicated to non-profits and public sector bodies, this group brings its extensive experience and knowledge to help you maximize operational efficiencies, improve endowment opportunities, systematically track progress against goals and mitigate risk to ensure long-term sustainability.

Health Care

Hospital and health care delivery organizations must focus on what really matters – patients. Let our team concentrate on resolving reimbursement issues, improving administrative processes, obtaining federal funding or financing, raising capital and maintaining regulatory compliance.



Dedicated Industry Expertise



Manufacturing

Serving hundreds of manufacturers in virtually all industry segments, this cross-functional group brings together expertise in operational improvement, long-term strategy, business financing, tax planning and manufacturing accounting. Our manufacturing solutions are aimed at helping you overcome these challenges and capitalize on the opportunities emerging out of today's environment.

Real Estate

Whether you are a developer, owner, broker or investor, rely on our full spectrum of tax, accounting and advisory services to help drive bottom-line results. Our team assists real estate clients of all sizes with contracts and negotiations, obtaining financing, minimizing taxes and improving business operations.

Retail and Restaurant

Dependence on consumer spending, managing cash through seasonal sales cycles, labor issues and inventory management are just a few of the challenges retailers and restaurateurs face, all while working to keep business thriving. Doeren Mayhew provides insight to help you contain costs, run lean while satisfying customers, optimize your real estate strategy, reduce taxes and manage cash flow.

Service Providers

Our team of experts provides financial, accounting, tax and strategic advisory solutions to a full spectrum of business-to-business and end-consumer service companies. A roster of architects, engineers, law firms, advertising agencies, franchise organizations and other service-related entities rely on our proactive approach for maximizing productivity and profitability.

Technologies

Whether an established technology firm or an entrepreneurial start-up, we serve a variety of biotechnology, micro- and nano-technology, communications and other technology firms. We create business plans that get funded, address accounting and tax treatment of research and development, help put together joint ventures, establish incentive compensation plans and bring innovative ideas to drive growth.

Wholesale and Distribution

Staying competitive as a wholesale distributor can be a balancing act as you look for efficiencies without compromising product delivery. From inventory management strategies to timely financial reporting, we help a variety of companies across the sector find steady ground.

Significantly staffed with professionals dedicated to your sector, Doeren Mayhew's industry groups help you not only think about what affects your business today, but provide insight into what might affect it tomorrow. For more information on how we serve your industry, visit www.doeren.com/specializations.



National Coverage, Global Reach

Affiliate Network

Doeren Mayhew belongs to a vast network of accounting and consulting firms covering the North American continent and spanning the globe. Working with our affiliate Moore Stephens firms, we support your business activity wherever it may be.

Coverage Across North America

In addition to our regional locations, we are connected to nearly 40 firms throughout North America through our affiliation with Moore Stephens. With offices in all 50 states, Canada, Mexico and the Caribbean, Moore Stephens North America allows us to tap into the resources of other firms across the continent.

Global Perspective

Extending our reach beyond North America is Moore Stephens International, a network of firms in nearly 100 countries. Deeply established in this network, our international practice is known as Moore Stephens Doeren Mayhew, and can be found serving clients in more than 40 countries at any given time.



Your Gateway to Vast Resources

Staffed locally and connected globally, Doeren Mayhew supports you wherever business may take you. Visit us at www.doeren.com to read more on our capabilities domestically and abroad.



Known Internationally as Moore Stephens Doeren Mayhew, P.C.
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