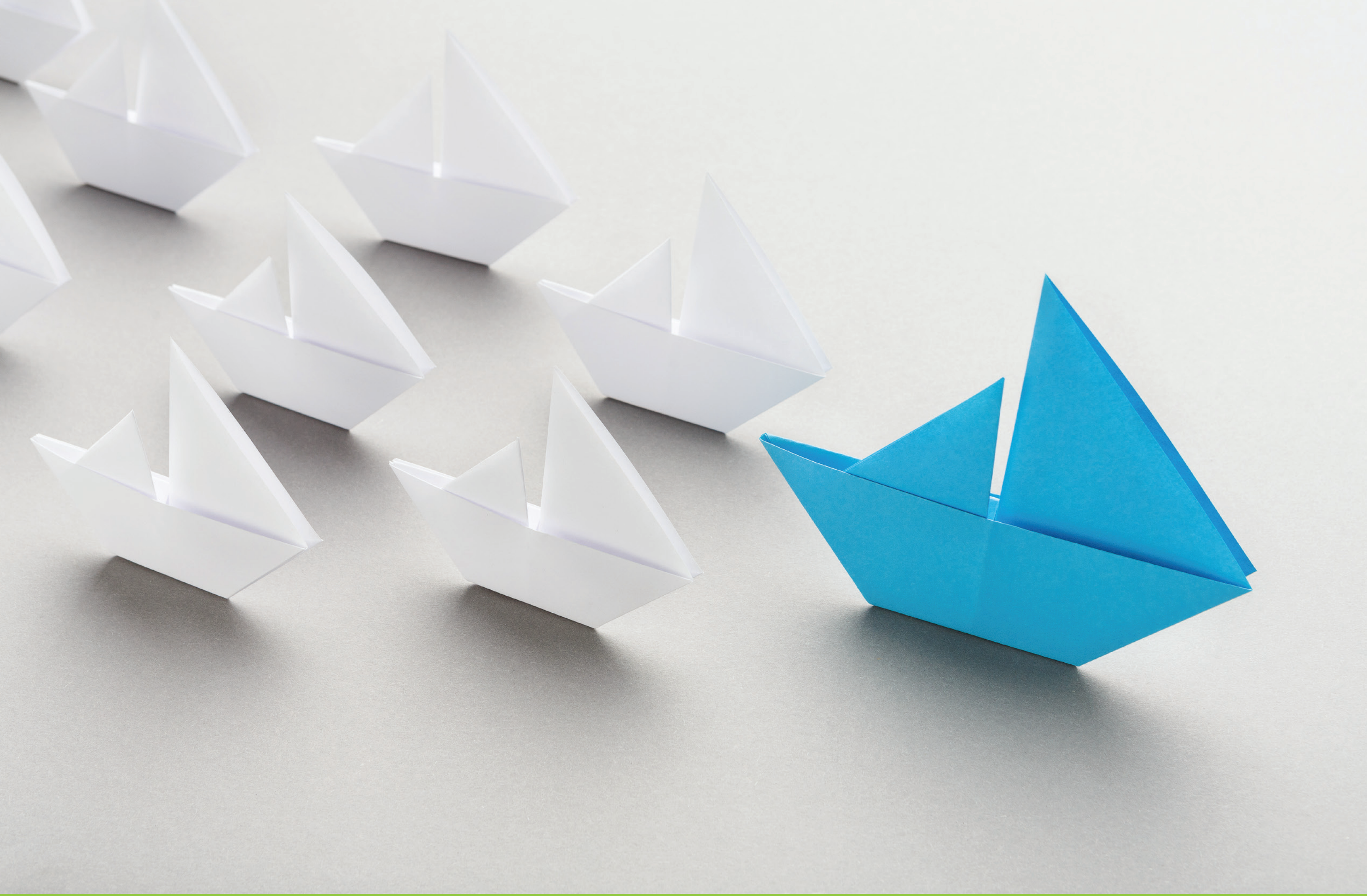
Dopkins & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

BUSINESS VALUATIONS

Tools to react quicky in a changing business environment



Objective & independently prepared information for responding to challenges and opportunities.

200 International Drive ▪ Buffalo, NY 14221 ▪ 716.634.8800 ▪ FAX 716.634.8987 www.dopkins.com

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VALUATIONS FOR FINANCIAL REPORTING

Restoring Confidence in Corporate Reporting

More than ever before, companies require an advisory firm with deep technical knowledge of fair value financial reporting. Companies are best served by advisors that can bridge the understanding of fair value between auditors and users of financial statements. To that end, Dopkins & Company professionals have helped clients successfully meet their financial reporting requirements.

In an era of regulatory change and dynamic business models, financial reporting services must be equipped to handle complex business issues down to the smallest detail. Based on our knowledge of valuation and financial accounting and on our experience with auditors and users of financial statements, our professionals are at the leading edge of development of analyses and reports to assist with our clients' planning and to support their financial reporting.

OUR FINANCIAL REPORTING VALUATION SERVICES:

- Purchase price allocation
- Goodwill and other asset impairments
- Incentive compensation and equity based compensation

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VALUATIONS FOR TAX PLANNING AND REPORTING

Defending Your Tax Position With Integrity

Dopkins Valuation professionals have extensive experience in preparing and consulting on valuations for tax related purposes. Members of our valuation services group have been engaged to assist individuals and companies meet their tax planning and reporting requirements.

Our valuation services group provides the independence and integrity that are the cornerstones of preparing valuation support for a defendable tax position. We have extensive experience in assisting our clients defend their valuation positions in matters before the Internal Revenue Service, state tax authorities, foreign governments and other tax-related entities.

OUR TAX PLANNING & REPORTING VALUATION SERVICES:

- Estate and gift tax planning and compliance
- Subchapter S elections
- Purchase price allocations for domestic and international transactions
- Nonqualified deferred compensation – Sec. 409A
- Valuations of assets or securities donated to a charity

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YOUR BUSINESS VALUATION TEAM

FOR MORE INFORMATION ABOUT DOPKINS BUSINESS VALUATION SERVICES, CONTACT:

Brendan P. Brady CPA, CVA

Director, Assurance Services Group ▪ bbrady@dopkins.com

Brendan leads assurance engagements as well as internal control projects in a wide range of industries. He spends a significant portion of his practice on transactional advisory consulting services for privately held and family-owned business.

Thomas J. Emmerling, PhD, CFA, CVA

Partner, Dopkins Capital Advisors ▪ tjemmerling@dopkins.com

As the Partner-in-charge of Dopkins Capital Advisors, Tom counsels clients across a wide variety of industries in their strategic planning and execution of divestiture transactions. His proactive approach aids clients in the complex and often lengthy process as they prepare to transition their businesses to new ownership.

Teresa M. Majors, CPA

Partner, Tax Advisory Group ▪ tmajors@dopkins.com

Teresa works with local public and private companies providing assistance with tax compliance, tax provision issues, Sarbanes-Oxley compliance, and FIN 48 implementation. She has broad based experience including working with both public and private companies and their executives and owners. She has extensive experience with multi-state corporations, consolidated return issues, mergers and acquisitions, and tax provision issues.

Albert A. Nigro, CPA, CVA

Partner, Tax Advisory Group ▪ anigro@dopkins.com

Al provides accounting, tax, outsourced accounting and consulting services for privately held companies, and consults on: business start-up and entity formation, financing coordination, design and implementation of financial accounting and reporting systems, income tax planning, estate tax planning, succession planning and business valuation.

Robert E. Pollock, CPA, CVA

Partner, Tax Advisory Group ▪ rpollock@dopkins.com

Bob's practice has covered many industries, with a primary focus on tax and financial matters encountered by closely held business operations and their owners. He has significant experience dealing with federal corporate income, federal personal income, state and local income, estate and gift and sales tax matters.

Stephen C. Studley, CPA, CFP, ChFC, CLU

Director, Tax Advisory Group ▪ sstudley@dopkins.com

Steve provides income tax planning, accounting and consulting services to a variety of clients and industries. While he serves clients in many different industry sectors, he specializes in servicing physicians and medical groups and practices.

Gregory J. Urban, CPA, CVA

Partner, Tax Advisory Group ▪ gurban@dopkins.com

Greg's main focus is on providing tax consulting, compliance and valuation services to privately held businesses and their owners. He has extensive experience advising clients on complex tax compliance issues, including tax credit optimization, mergers and acquisitions. In addition, Greg performs and consults on a variety of business valuation engagements, including valuations relating to transfer tax issues and purchase price allocation issues.