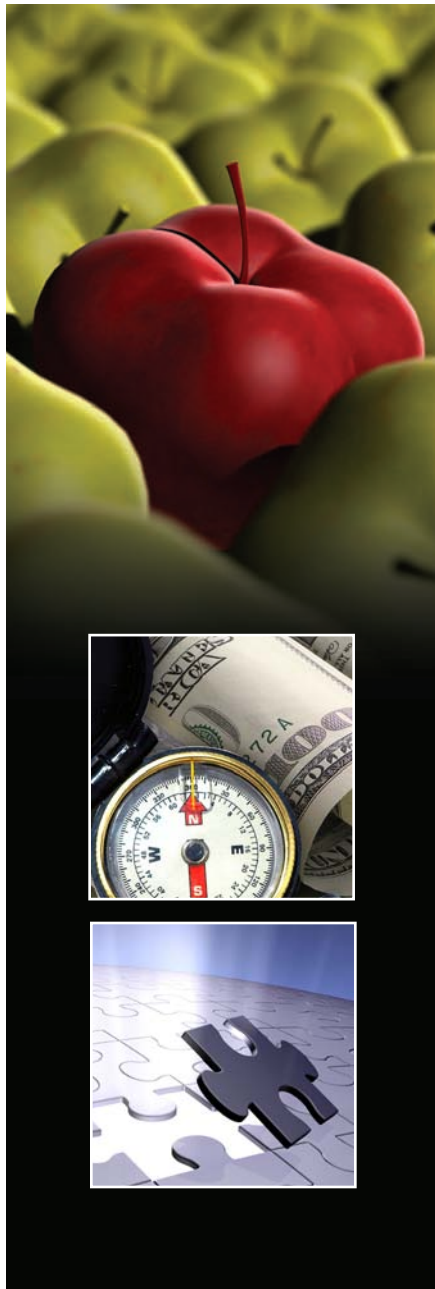




Freed Maxick & Battaglia, PC
Certified Public Accountants

Firm Facts



Quick Facts

- A Top 100 Largest Accounting Firm in the United States
- Largest Accounting Firm in Western New York
- Alternative practice structure with RSM McGladrey, the 5th largest accounting and consulting firm in the U.S. and 9th internationally
- Affiliated with the Leading Edge Alliance, a national alliance of over 40 accounting firms throughout the United States
- Registered Member of the PCAOB
- Over 250 employees:
 - Audit – 16 directors / 76 professionals
 - Tax – 12 directors / 81 professionals
 - ABL – 2 directors / 26 professionals
- National Practices: Asset Based Lending, Cost Segregation Consulting, R&D Tax Credit Consulting

Overview of Services

Assurance Services
 Auditing, Reviews & Compilations
 SEC Reporting
 Agreed-upon Procedures
 Bankruptcy Accounting
 Employee Benefit Plan Audits

Tax Services
 Tax Preparation
 Corporate & Executive Tax Planning
 State and Local Tax
 Sales Tax Audit Defense
 Cost Segregation Studies
 International Tax Planning
 Federal & State Tax Credits
 R&D Tax Credits

Asset Based Lending
 Pre-loan surveys
 Rotational inspections

Forensic Investigations
 Assessment of Collateral Exposure
 Evaluation of Accounting Procedures & Financing Reporting Capabilities

Consulting Services
 Bank Financing Assistance
 Mergers and Acquisitions
 Strategic Wealth Management
 Forecasting
 Facilitation of Strategy Sessions
 Business Valuations
 Business Succession
 Forensic Accounting
 Fraud Investigation
 Expert Witness Testimony
 Due Diligence
 Estate Planning
 Litigation Support
 404 Compliance
 Enterprise Risk Management

Industry Groups

Agriculture
 Auto Dealers
 Construction
 Entrepreneurial Business

Financial Institutions
 Governmental
 Healthcare
 Manufacturing & Distribution

Not-For-Profit
 Real Estate
 Venture Capital

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