

Assurance: Building value and trust in your business.



We do more than just deliver financial reports — GHP Horwath offers a comprehensive business advisory approach to audit and accounting services.

At GHP Horwath, we understand the increasingly complex and broadening regulatory requirements and stakeholder demands that companies face today. We help meet these demands by providing strong independent services that can help you make better business decisions and achieve your financial goals. Whether a private company, an emerging or established company, an employee benefit plan or a non-profit organization, our assurance and risk management solutions are independent, credible, objective, and accurate. Our ultimate goal is to provide our clients with assurance services in a clear, proactive manner that will provide significant future benefits.

From external audits and reviews to SEC reporting and risk management services, we work with you to improve your financial reporting processes. Our audits go beyond just numbers and compliance to help you better understand your business, strengthen your internal controls, better manage risk and improve the procedures that will build value and trust in your business. We have built a strong reputation for accurate financial reporting and have a stringent quality control process that has earned consistent high marks from our AICPA sanctioned peer reviewers as well as having very few comments resulting from our inspections by the Public Company Accounting Oversight Board. You can access our latest Peer

Review report and Public Accounting Oversight Board inspection report by visiting our web site at www.ghphorwath.com.

We carefully select each audit team based on the best match of our personnel and client needs. We remain committed to keeping the same team on an engagement whenever possible. This reduces the time commitments of client personnel and increases the efficiency of the audit. We also maintain close contact with management throughout the year as well as with client audit committees, and provide updates on current financial matters that may impact future company operations. Our audit team has extensive expertise in numerous industries, including distribution, technology, manufacturing, hospitality, health care, real estate, professional services, employee benefit plans and non-profit organizations.

Our services include:

Business Services — We provide a level of expertise you might expect from a national firm. We assist private firms seeking capitalization, from lending and private placements to initial public offerings. We work with public firms on audits for SEC filings, takeover and tender offers, and equity financing and borrowing. We can help you go public, go private, or assist with complex acquisitions and financial structuring requirements.

Assurance Fast Facts

Team

6 principals, 10 managers, and approximately 30 professional team members.

Services Include

External audits, reviews & compilations; SEC reporting; merger & acquisitions; risk management; Sarbanes-Oxley 404 compliance services; and international assistance.

Industry Focus

Distribution, technology, manufacturing, hospitality, health care, real estate, professional services, employee benefit plans, and not-for-profit organizations.

Quality Control/Peer Review

August 2007, AICPA Division for CPA Firms, 'unqualified (clean) opinion with no letter of comment.

Inspections

February 2005 and October 2008, Public Company Accounting Oversight Board (PCAOB).

Host annual SEC Reporting Conference

for clients and guests— "the best SEC conference devoted to accounting matters" – former SEC regional director

Host annual Accounting and Audit Conference for clients and guests.

For more, contact:

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External Audits and Reviews — We provide a comprehensive range of external audits, reviews, and compilations — and develop a customized audit plan after a thorough analysis of your risks. We tailor our approach to meet your particular needs. We can assist your company in defining risks and recommending corrective action to reduce identified risks. And we make it our business to keep you informed of accounting developments and the latest regulations that may have an impact on your business as well.

SEC Reporting — Our team has extensive experience with the latest SEC reporting requirements. We focus on serving emerging and mid-size companies including companies that have significant operations outside the U.S. We work closely with Audit Committees and management. We tailor our services to ensure that complex and unusual transactions are addressed and services completed in a timely fashion. We help companies through financing transactions and deliver quality service.

Risk Management Consulting — We provide risk management services related to internal audit assistance, SOX 404 compliance services, and SAS 70 audit reports. Our focus is on identifying potential weaknesses and providing practical solutions to strengthen internal controls and reduce risk.

International Expertise — As a member of Horwath International, one of the largest global professional services organizations in the accounting field, we have access to more than 140 independent member firms operating from over 465 cities around the world. If you do business abroad, we can provide assistance with Sarbanes-Oxley compliance, due diligence services, going public through an IPO or reverse acquisition, periodic SEC audits and reviews. If you are a foreign client, we can provide assistance with assurance services including SEC reporting, as well as services designed to help management and accounting personnel to comply with accounting and reporting requirements, including generally accepted accounting principles (U.S. GAAP), International Financial Reporting Standards (IFRS), and a range of other international services.

GHP Horwath enhances the life of your business, *and* the business of your life.

GHP Horwath, a member of The GHP Financial Group, is one of Colorado's leading independent certified public accounting and business advisory firms. Our multi-disciplinary team provides comprehensive services on a local, national, and global scale for companies in a range of industries, and for executives, professionals, and individuals worldwide. As a member of Horwath International, one of the largest global professional services organizations, we have access to more than 140 independent member firms operating from over 465 offices around the world.

www.ghphorwath.com