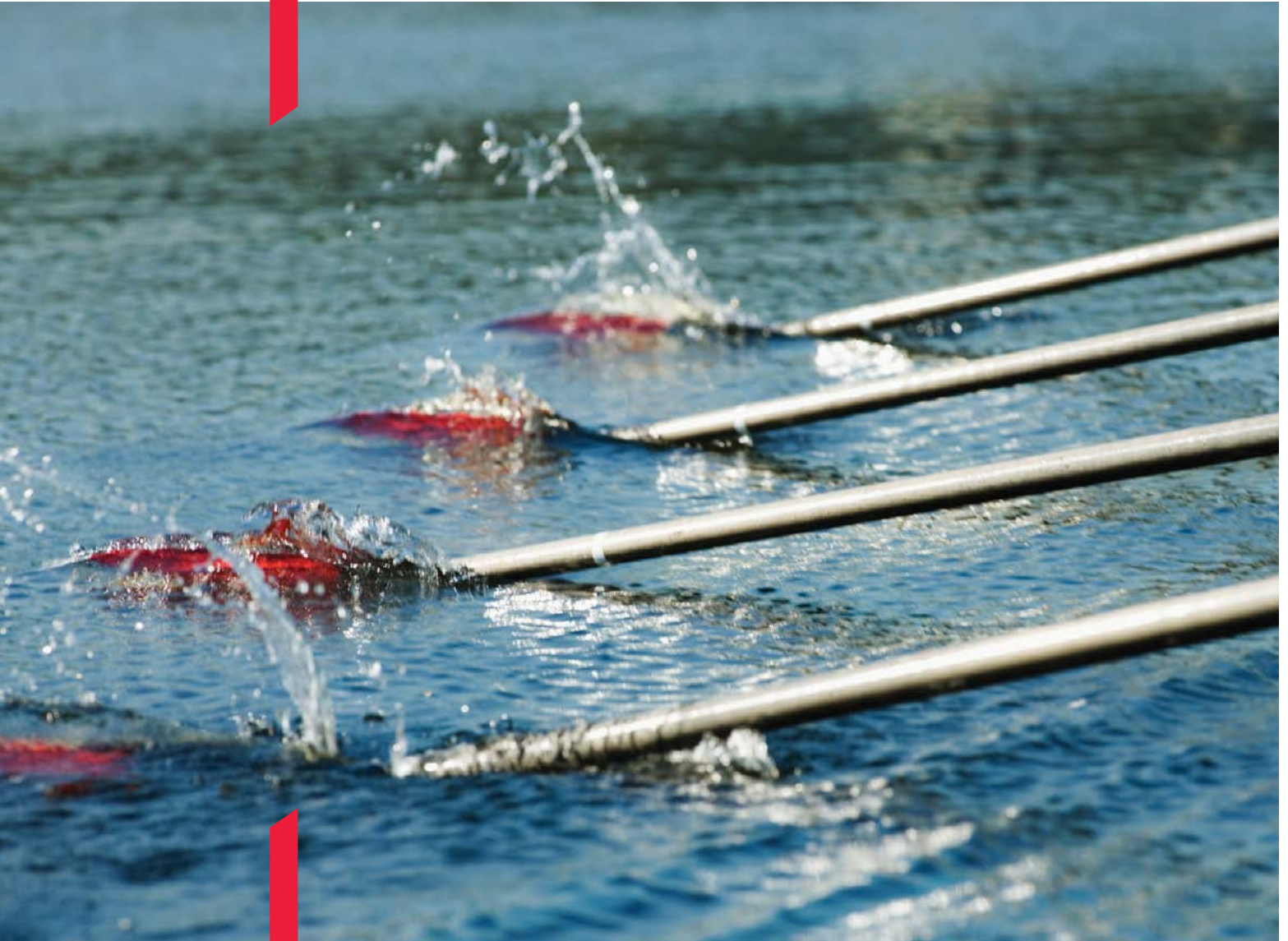


BDO ALLIANCE USA PROGRAM

BRINGING MORE TO CLIENTS[®]



▶ WHAT IS THE BDO ALLIANCE USA?

The BDO Alliance USA is a nationwide association of independently owned local and regional accounting, consulting and service firms with similar client service goals. The BDO Alliance USA presents an opportunity for these firms, by accessing the resources of BDO USA, LLP and other Alliance members, to expand services to their clients without jeopardizing their existing relationships or their autonomy. The BDO Alliance USA was developed to provide member firms with an alternative strategy for gaining competitive advantage in the face of a changing business landscape. The Alliance represents an opportunity to enhance our relationships with reputable firms that share a mutual business understanding. The BDO Alliance USA is a subsidiary of BDO USA, LLP, a Delaware limited liability partnership.

BDO is the brand name for BDO USA, LLP, a U.S. professional services firm providing assurance, tax, financial advisory and consulting services to a wide range of publicly traded and privately held companies. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through 52 offices and over 400 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multinational clients through a global network of 1,264 offices in 144 countries.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms. For more information, please visit www.bdo.com.



► MAINTAIN, PROTECT AND EXPAND YOUR CLIENT BASE

Do your clients need expanded services that you are not currently able to deliver?

Would it be beneficial to work collaboratively (versus competitively) with a national firm in pursuing one of your clients or prospects?

Do you have the resources to proactively pursue opportunities and expand your practice areas?

Would you like to help a U.S. company structure its operations in a foreign country ... or conversely, help to minimize taxes for a foreign company with U.S. subsidiaries?

If your firm faces challenges such as these, you may benefit from outside, professional support to compete more effectively and with greater confidence. The BDO Alliance USA could be your answer.

As "An Independent Member of the BDO Alliance USA," your firm retains the distinct business identity you have created. Your independent control and professional judgment are in no way restricted. In fact, your services and capabilities can be broadened and enhanced.

An Alliance member has immediate access to the resources of BDO USA, LLP and other Alliance firms. Your firm can use the BDO Alliance USA to strengthen technical knowledge in all disciplines, to gain extensive domestic and global coverage, to explore new business opportunities, and to secure and maintain clients.

▶ BENEFITS OF COLLABORATION THROUGH AN ALLIANCE

ASSOCIATIONS OF ACCOUNTING FIRMS HAVE BECOME A COMMON WAY OF FACILITATING COMMUNICATION AND SHARING BEST PRACTICES AMONG FIRMS IN SEPARATE GEOGRAPHIC MARKETPLACES.

Dues are paid to the association, which is typically managed by several full-time resources who help to coordinate requests for information, training, networking, referrals, annual meetings, etc. Member firms range in size and level of sophistication.

While associations do meet the needs of many firms, there are a number of firms that are demanding a collaborative experience. They are looking for a more positive impact on their ability to serve their clients. They are hoping to elevate their position in the marketplace (vis-à-vis their competition) by presenting a broader service offering and depth of subject matter expertise in the traditional audit and tax arenas. They are looking for an affiliation that brings client service experiences and methodologies to the table, and an ability to jointly serve a client. They are seeking a "brandable" relationship, one that is respected by national financial markets and local businesses.

An alliance with a national accounting firm takes the association experience to a higher level. You receive all of the advantages of association membership. But more importantly, through facilitated access to the comprehensive infrastructure of a national firm, member firms are able to tap into the broad knowledge base of a partnership, as well as access the niche practices that come with significant size and investment of capital. When you unleash the power of a national firm to work collaboratively with you to help better serve your existing or prospective clients, you can not only enhance the trusted advisor role, but you also can improve your top and bottom line financial performance. This relationship model can increase the value of your firm, making it worth more in the marketplace while enhancing your ability to maintain your independence.

WHY THE BDO ALLIANCE USA?

The BDO Alliance USA is integral to the strategic vision of BDO USA, LLP. It was established more than 20 years ago to celebrate the value of collaboration. Virtually the entire national firm is accessible to Alliance members, including accounting, tax, and technical professionals, industry-oriented thought leadership and newsletters. Just as your firm responds to client requests immediately, the BDO Alliance USA does its best to help with technical questions and/or market opportunities, all with maximum value at minimal cost in mind. There are close to 20 professionals fully dedicated to the Alliance, with several hundred professionals involved in the program. Member firms receive all of the benefits of participating in an association with the added benefits of being able to draw upon the resources of an operating accounting firm.



We provide the tools necessary for you to expand your capabilities and to help maximize the efficiency of your current operations.

▶ ENHANCE YOUR CAPABILITIES

BDO ALLIANCE USA MEMBERS ENJOY THE ADVANTAGES OF OUR RECOGNIZED TECHNICAL PROFESSIONALS THROUGHOUT THE COUNTRY AND OUR CUSTOMIZED STATE-OF-THE-ART COMPUTER SYSTEMS.

THE BDO ALLIANCE USA OFFERS YOUR FIRM:

- The opportunity to conduct business on a global scale by being allied with one of the nation's largest accounting and consulting firms.
- Professional services to supplement your core accounting, auditing, tax and consulting needs.
- A comprehensive array of management consulting services, as well as services for special practice areas.
- Professionals with experience in a wide range of industry segments.
- Interaction (including MAP discussions) with other local and regional accounting, consulting and service firms.
- Customized computer auditing software that can allow greater efficiency in performing your audits.
- National tax liaison with the various federal, state and local regulatory agencies.
- Technical updates maintained on a national basis (in electronic format) as well as various integrated audit and tax practice aids.
- Access to BDO USA's Audit Manual and Employee Benefit Plan Audit Manual.
- Continuing professional education programs in each discipline to keep your personnel abreast of the latest developments.
- Human resource best practices and facilitated discussions to help you develop and maintain new programs for your personnel.
- National contracts with major tax publishers and software providers as well as other vendor discounts such as the AICPA, CCH, Thomson Reuters and equipment/computer leasing opportunities.

BDO USA, LLP

► PROFESSIONAL SERVICES AND CAPABILITIES

OUR CLIENTS

BDO provides services to a wide range of publicly traded and privately held companies. For more than 100 years, organizations have relied on BDO to carry out effective and ethical professional services. With a reputation for quality and personal attention, our clients can know they are making a sound decision when they choose to work with BDO.

Excellence is one of the hallmarks of BDO's culture, along with core values of people first, exceptional every day, embrace change, empowerment through knowledge, and choose accountability. These values guide our team in interactions with our clients, Alliance members, each other, and the communities in which we conduct business. We take our responsibility as trusted professionals seriously, valuing the importance of each client and staying focused on understanding their business. As an Alliance member, you can expect to receive the same type of dedicated service from our professionals, whether soliciting technical advice from a partner or working with an international BDO Member Firm office on a client matter. We offer a sophisticated array of services and access to global capabilities, combined with the personal attention of senior level professionals. We can complement your service offerings in the local marketplace and enable you to better assist your clients.

The following is a brief description of BDO's professional services and areas of experience.

ASSURANCE SERVICES

At BDO, we provide global services that are delivered with a high level of attention from our partners and professionals. We are committed to delivering comprehensive, independent, efficient, and effective audits of financial statements, including those that are integrated with an audit of internal controls. We also provide quality assurance services to help ensure that our clients' financial statements meet the complex regulatory and business requirements under which they function.

Our Assurance Services include:

- Accounting and Auditing
- Employee Benefit Plan Audit
- IFRS Conversion Services
- Information Systems Assurance
- Internal Audit
- IPO Services
- Risk Advisory
- Sarbanes-Oxley Services and Compliance
- SSAE 16/SOC (formerly SAS 70) Reports
- SEC Reporting

TAX SERVICES

Our tax services go beyond basic tax planning and preparing or reviewing federal and state tax returns. Drawing upon the wisdom of our national tax teams and, if required, the global resources of the BDO network, we work hard to keep clients informed of new opportunities and challenges to help expand their businesses and secure tax savings. Our tax professionals are continually encouraged to develop advanced tax planning ideas based on economic substance and sound business purpose to help fulfill client needs.

Our Tax Planning Services include:

- Accounting for Income Taxes
- Accounting for Uncertainties in Tax Positions
- Accounting Methods
- Compensation and Benefits
- Corporate and Federal Taxation
- Cost Segregation Studies
- Expatriate Tax
- Fixed Asset Advisory
- International Taxation
- Mergers and Acquisitions
- Nonprofit Taxation
- Pass-through Taxation
- Private Client Tax Services
- R&D Credits and Incentives
- State and Local Taxation
- Tax Controversy and Procedures
- Tax Process Transformation Services
- Transfer Pricing



Our services supplement your accounting and consulting needs to enable you to better serve your clients.

BDO CONSULTING

BDO Consulting provides litigation, investigation, restructuring, valuation and risk advisory services to major corporations, law firms, insurance companies, financial service entities and government organizations.

Our highly experienced and well-credentialed professionals draw upon a range of industry knowledge and completed consulting engagements throughout the United States and internationally to provide clients with unparalleled service. BDO Consulting leverages the global industry and accounting knowledge of the BDO network, providing rapid, strategic advice to assist our clients with dispute resolution, risk management, financial solvency and regulatory compliance issues.

Our services include:

- Litigation & Dispute Resolution
- Investigations & Compliance
- Business Restructuring
- Valuation Services
- Risk Advisory

BDO BUSINESS RESOURCE NETWORK

As part of the BDO Alliance USA, BDO's Business Resource Network is a collection of independent firms that provide professional services to businesses. Each firm is selected for the quality of their solutions targeted for particular clients or service niches. Collectively, these firms can help your clients reduce business risks, improve operations, or expand their markets.

BDO's Business Resource Network enables you to better serve your clients and add value to the client relationship. Through collaboration tools and educational programs, we are committed to helping your firm succeed in providing quality resources and services to your clients.

Business Resource Network services include:

- Cost Savings
- Industry Services
- International Business
- Property/Facility Solutions
- Shared Services
- Technology

BDO CAPITAL ADVISORS, LLC

A middle market boutique investment bank that focuses on three product areas: mergers and acquisitions advisory, corporate finance, and advising senior management and boards. Through its highly experienced investment bankers, the firm has raised hundreds of millions of dollars in capital, been involved in the financial restructuring of hundreds of companies and generated over a billion dollars of shareholder transaction value across various industries. BDO Capital Advisors, LLC is a FINRA member firm.

EXECUTIVE AND HR SERVICES

BDO offers comprehensive services geared toward employers large and small through our employee benefit assurance, compensation and benefits, global employer, human capital outsourcing and consulting services.

TRANSACTION ADVISORY SERVICES

BDO's Transaction Advisory Services professionals work with strategic and financial buyers, sellers and lenders across the full spectrum of merger and acquisition engagements. Our team is a hands-on, partner-led group of seasoned advisors who are focused on promoting regular, ongoing open dialogues to address client needs at every stage of the transaction cycle.

Our services include:

- Due Diligence
- Integration Planning & Execution
- Investment Strategy
- Post-Transaction Services
- Tax Structuring
- Valuation

▶ INDUSTRY EXPERIENCE

BDO USA, LLP POSSESSES A TEAM OF DEDICATED PROFESSIONALS WHO HAVE EXTENSIVE BACKGROUNDS AND EXPERIENCE IN SPECIFIC INDUSTRY SEGMENTS. MANY OF THESE INDIVIDUALS ARE RECOGNIZED EXTERNALLY AS KNOWLEDGE LEADERS WITHIN THEIR RESPECTIVE AREAS.

Our professionals speak before trade and industry groups; provide counsel to numerous organizations; serve as officers of many business-oriented entities; and publish articles in trade journals and business publications. Because our professionals are regarded as leaders in their fields, many are quoted frequently in major newspapers and periodicals and are interviewed on local and network news programs.

Through membership in the Alliance, your firm has access to these professionals, in addition to modules and methodologies from BDO USA's most widely served industry segments. Your firm also has access to other Alliance members who are highly experienced in these, and other, industries. In fact, the Alliance currently has several nationwide industry teams comprised of professionals from BDO USA and various Alliance firms.

BDO USA, LLP and Alliance member firms have developed extensive experience in a wide range of industries, including the following:

- Construction
- Dealerships
- Financial Institutions
- Financial Services
- Gaming, Hospitality and Leisure
- Government Contracting
- Healthcare
- Insurance
- Manufacturing and Distribution
- Natural Resources
- Nonprofit & Education
- Private Equity
- Public Sector
- Real Estate
- Retail
- Technology and Life Sciences

THE BDO CLIENT SERVICE PHILOSOPHY

BDO USA is dedicated to providing timely responses and swift resolution of technical issues or questions for our clients.

- Our experienced professionals possess a depth and breadth of technical, functional and industry skills combined with a general business perspective.
- We are committed to providing a consultative, individualized service with the personal touch of a trusted business advisor.
- Even as we adopt new ideas, practices and technologies, BDO will never stray from its core values. We remain committed to the highest ethical standards, guarding client confidentiality and delivering value.
- BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. The BDO Alliance USA links your firm to the diverse international services, products and resources needed to retain major clients and capture choice prospects. BDO Member Firms employ professionals who are knowledgeable about national laws and business customs, familiar with local and international business methods, understand the culture and history of the country in which they operate, and have the local contacts that businesses need to succeed.



Your firm has access to industry thought leaders, in addition to modules and methodologies.

YOUR RELATIONSHIP WITH CLIENTS

Membership in the Alliance provides you with access to BDO professionals and various materials to assist you in your practice. However, as an independent professional, you will continue to exercise your own judgment and make your own evaluation of any advice given to you in light of the circumstances applicable to your clients. You will make all decisions affecting your clients.

OTHER SERVICE OPPORTUNITIES

Interaction with BDO USA offices and other Alliance members will provide opportunities to market your firm's technical and other specific experience. Furthermore, our organization often requires accounting and consulting services in locations where we are not otherwise represented.

▶ WE SUPPORT...

YOUR PEOPLE

As part of the BDO Alliance USA, you will have access to best practices in human resources and facilitated discussions to help you develop and maintain new programs for your personnel.

YOUR PRACTICE

Many of the BDO USA offices are of similar size and share some of the same administrative and operational characteristics of the BDO Alliance USA member firms. You will have the opportunity (on a confidential basis) to compare your policies and procedures with those of other Alliance members as well as similar size BDO USA offices. You may also evaluate your approach and your results related to net fees and various other statistical information, such as cash versus accrual earnings, yield per hour, productivity percentage by category of personnel, billing to standard percentage and realization versus utilization.

YOUR MARKET

Another advantage to joining the BDO Alliance USA is the opportunity to access BDO's marketing services and materials. We have an extensive selection of brochures, guides, reports, manuals, industry newsletters, and other marketing and promotional materials. Through the Alliance network, resources are also available to assist you with special projects, strategic planning, personalized marketing plans, and the development of marketing materials.

YOUR TRANSITION

When you join the BDO Alliance USA, we work to ensure that your transition is smooth and informative. We provide an on-site orientation for your partners and staff, which includes an introduction to the Alliance Portal. During the orientation, you will also be introduced to our online and telephone training sessions for technical accounting and tax issues. In addition, the Alliance staffs a Help Desk that you can call or email with any questions you may have, whether you are looking for different types of experience within BDO or other Alliance members, or need help accessing resources not available on the Portal.

▶ SIGN ME UP!

**GIVE US A CALL TODAY TO
LEARN FIRSTHAND HOW
JOINING THE BDO ALLIANCE
USA CAN IMMEDIATELY
ENHANCE YOUR SERVICE
CAPABILITIES TO CLIENTS
AND PROSPECTS.**

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The respective rights and responsibilities of the Alliance member and BDO USA, LLP are more fully described in the License Agreement. The terms of that agreement, and not the summary descriptions in this brochure, will govern. This brochure is qualified in its entirety by reference to the License Agreement, the provisions of which are incorporated herein with the same force and effect as if set out at length.