

SOLUTIONS BEYOND THE OBVIOUS

*Mergers & Acquisitions
Services*

How do you identify a partner in whom you can place your confidence and trust for your company's merger and acquisition activities? You want a partner who is smart and thorough; experienced and savvy. One who understands that strategy is everything and who can parlay keen insight into maximum benefit – and minimal risk – for your company.

Look to Tronconi Segarra & Associates LLP to deliver the expertise you need. Known for their ability to quickly understand the desired goal and get it done right the first time, the professionals at Tronconi Segarra & Associates can be trusted to provide the appropriate strategic direction needed to maximize your deal value, minimize risk for all stakeholders, and achieve an efficient and swift closing.

Our dedicated Merger & Acquisition Services team will create value by understanding your unique transactional needs. We will present relevant information to you, not simply confirm what you already know. Because you will have approved our strategic plan in advance, you will know what we're doing and why at every step of the transaction cycle. We pledge top-tier service, including timely updates, periodic meetings and briefings to reinforce that we're on strategy.

**TRONCONI SEGARRA
& ASSOCIATES** LLP

Certified Public Accountants
Business Consultants

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6390 Main Street, Suite 200 ▲ Williamsville, New York 14221
716.633.1373 ▲ Fax: 716.633.1099 ▲ www.tsacpa.com

We are a member firm of the American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants (NYSSCPA).

Whether your company is buying or selling, Tronconi Segarra & Associates offers the clear, unbiased insight needed to make the right deal time after time. We provide both buy-side and sell-side transactional due diligence services. Our experienced professionals will tap into a comprehensive set of proprietary tools to provide you with a tailored engagement. Our due diligence team's highly disciplined approach identifies unseen opportunities and potential risk exposures, maximizing our value as a partner to you.

Our buy-side services include a review of historical financial performance, quality of earnings analysis, identification of potential tax liabilities, validation of maintainable earnings and future cash flows, working capital analysis, identification of potential hidden liabilities and costs, and normalization of earnings. In addition, our due diligence professionals can serve as an integral part of the deal team by assisting with and understanding the financial ramifications of deal structuring and operational issues.

As a seller, unexpected findings during the due diligence process could result in a purchase price adjustment or, even worse, a broken deal. When representing a seller, we take the approach that it's imperative to know up front what issues a potential buyer may find and develop ways to mitigate any possible negative ramifications. Tronconi Segarra & Associates' sell-side preemptive due diligence services focus on issues relevant to even the most astute purchaser, which in turn, benefits the seller. Our sell-side due diligence services provide an in-depth analysis on the financial condition of the company being sold, allowing sellers to have more control over the sale process, enabling a higher selling price to be set, and reducing the sale cycle.

For management buyouts, our demonstrated ability and experience in supporting our clients as they obtain the capital necessary to complete leveraged transactions adds another dimension to the range of services our Merger and Acquisition team delivers to its clients. We employ a combination of financial structuring talents, negotiating skills, transaction familiarity, and capital structuring capabilities to support the objectives of management teams.

Why Tronconi Segarra & Associates?

Our mergers & acquisitions professionals are highly trained specialists who can strategize and execute even the most complex and sophisticated deal. Each professional receives continuing professional education year after year, and we encourage our associates to share their knowledge of specialized areas with one another for the benefit of all of our clients. We are firmly committed to working closely and cooperatively with each of our clients. Our goal is to establish long-lasting, professional relationships. We believe we are the service provider of choice for the following reasons:

- ✓ Partners and senior management team members of our firm are actively involved in the affairs of our clients.
- ✓ We believe in a flexible approach to the design of each project.
- ✓ We couple expertise with competitive rates.
- ✓ Our commitment to excellence is reflected in the quality of our work product.



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