

SOLUTIONS
BEYOND THE
OBVIOUS

TRONCONI SEGARRA
& ASSOCIATES^{LLP}
Certified Public Accountants
Business Consultants

The Tronconi Segarra & Associates LLP Promise

We will provide exceptional professional services at competitive rates.

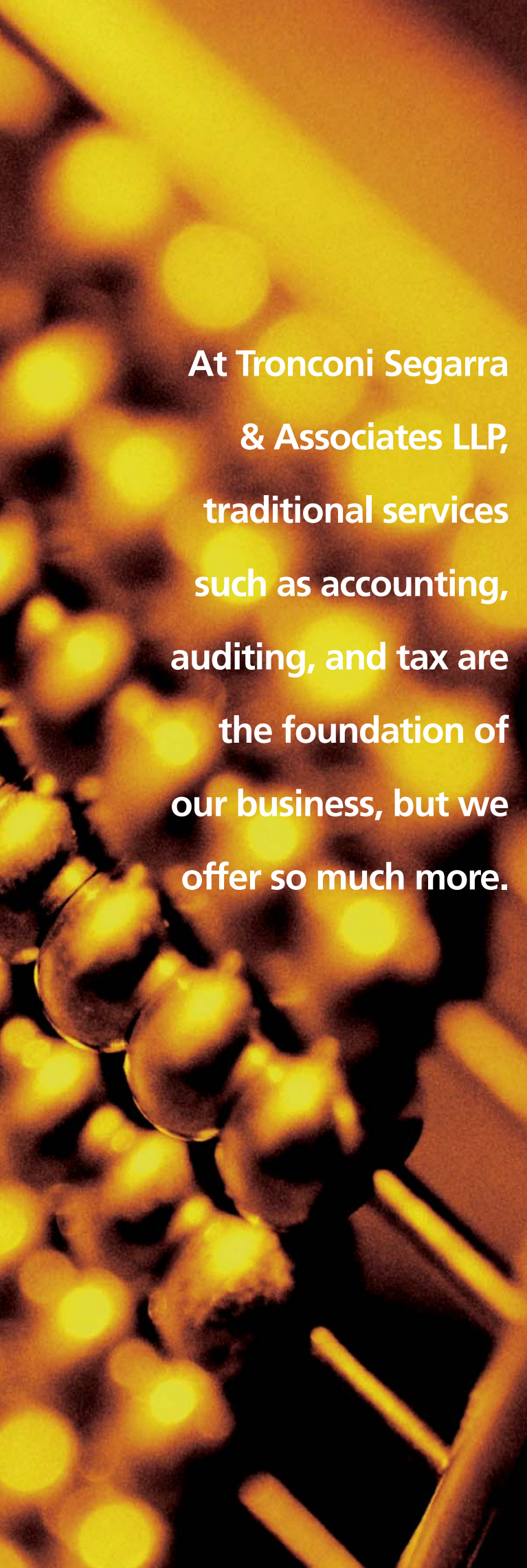
We will take the time to listen and understand client priorities and deadlines.

We will provide prompt responses to client inquiries and communicate frequently.

Partners of our Firm will be actively involved in overseeing client business.

And, above all, we will exhibit qualities of honesty, integrity, energy, and

innovation in the delivery of our professional services.



**At Tronconi Segarra
& Associates LLP,
traditional services
such as accounting,
auditing, and tax are
the foundation of
our business, but we
offer so much more.**

Unmatched client service. Meticulous attention to detail. Maximized opportunities and minimized risk. Above all, a passion for making a difference in your business.

These are the hallmarks of Tronconi Segarra & Associates, one of the region's leading, independently-owned accounting, tax and business assurance & advisory services firms.

Tronconi Segarra & Associates' remarkable growth in the past several years can be attributed to many factors: our commitment to client satisfaction; the diversity of services we offer; our hands-on partner involvement in client projects; the depth and breadth of not only our knowledge in accounting, tax and finance, but of a wide range of industry sectors as well; our entrepreneurial spirit; and the added value that we endeavor to bring to every client engagement entrusted to us.

We believe that no other public accounting/consulting firm in the region can equal the comprehensive package of knowledge, experience, superior client service, quality and added value that Tronconi Segarra & Associates provides. Our clients have stated that the top three reasons they chose to work with us are our knowledge, expertise and quality in performing services; our professionalism; and our responsiveness to their needs.

Whether we're providing accounting, auditing, tax planning/compliance services, estate planning, business valuations, state & local tax services, senior-level financial guidance, corporate governance services, a comprehensive analysis of growth options, or merger & acquisition services, Tronconi Segarra & Associates is focused on one goal: enhancing your dynamic business enterprise.

We invite you to learn more about Tronconi Segarra & Associates and how we strive to exceed our clients' expectations with business and financial solutions that go "beyond the obvious."



**Providing the right
business recommendations
for a client requires us to
have a firm understanding
of their position, strong
strategic thinking skills,
and the expertise to
execute with precision.**

In addition to our professionals and associates being highly qualified individuals, our collective knowledge and experience constitutes a significant body of expertise, well-trained to assist in the growth and development of your business.

For example, the Firm's Partners and Principals have nearly 80 years of combined experience gained while at large, international CPA firms prior to joining our Firm. When added to the international firm experience that many of our Senior Managers, Managers and Senior Accountants possess, we have almost 120 years of combined international firm experience. We leverage this international firm experience to provide our clients with a level of expertise not normally found at a firm of our size. At the same time, our size works to our advantage by allowing our Partners to become more intimately involved with clients to provide customized services and close, personal attention.

You can trust Tronconi Segarra & Associates to provide appropriate, sophisticated advice and recommendations. Our highly-skilled professionals have the business acumen necessary to ask clients relevant, probing questions to elicit information that will assist us in developing solutions designed to foster our clients' business growth and success. For example:

Does your company have a clearly defined business plan along with the resources necessary to implement that plan?

Do you have adequate budgets and forecasts that provide you with the short and long-term direction needed to maximize profitability and cash flow?

Are you taking full advantage of the applicable federal and state tax laws to minimize your taxes or evaluate tax risks?

Do you understand which of your product offerings are most – and least – profitable?

Have you identified available grant and alternative low-cost financing options?

Our ability to address these issues, as well as many others, has enabled us to earn our clients' loyalty as well as the designation of valued and trusted advisor to their organizations, now and well into the future.

To maintain our role as a trusted advisor to our clients, we understand the importance of having well-educated and trained associates to service our clients' varying needs. We strive to recruit both the highest caliber of experienced professionals as well as the academic class leaders from each year's graduating classes. All of the Firm's professional associates have a college undergraduate degree with a concentration in accounting. A number of our associates have also earned graduate degrees and specialized certificates. Every Firm professional must obtain a minimum of 40 hours of continuing professional education each year. While the significant majority of our professionals are licensed CPAs, recent college graduates joining our Firm focus on meeting the rigorous qualifications necessary to successfully complete the New York State Certified Public Accountancy Exam and obtain their CPA licensure.

The Firm's qualified professionals are members of the American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants (NYSSCPA). In addition, our associates are active members of other professional organizations, such as:

- Estate Analysts of Western New York
 - Financial Planning Association of Western New York
 - Planned Giving Consortium of Western New York
 - Institute for Professionals in Taxation
 - Association of Certified Fraud Examiners
 - Financial Planning Counselors of Western New York
 - Young NYSSCPAs
 - National Association of Certified Valuation Analysts (NACVA)
 - Accounting & Finance Strategic Alliance of WNY
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Tronconi Segarra & Associates is a member of the Private Companies Practice Section of the AICPA's Division of Firms. Membership in this section requires the Firm to maintain strict adherence to professional quality control standards. Every three years, the Firm must submit to a peer review of quality control policies and procedures. The Firm's most recent peer review resulted in an unqualified report with no letter of comment – the highest level of peer review acceptance conferred by the AICPA. In addition, the Firm is a member of the AICPA Governmental Audit Quality Center, the AICPA Employee Benefit Plan Audit Quality Center; and one of our Accounting & Auditing Partners holds a seat on the NYSSCPA Mergers & Acquisitions Committee.



The Firm is licensed in approximately 25 states, in order to provide attestation services throughout the Continental U.S. and beyond.



Accounting and Auditing Services

- Audit, Review, and Compilation Engagements
- Bookkeeping and Recordkeeping Services
- Preparation of Cash Flow Projections and Financial Forecasts
- Assistance with the Implementation of New Technical Standards
- Assistance in the Development of Internal Financial Reporting Packages
- General Business Consulting
- Business Valuations
- Litigation Support Services
- Forensic Accounting
- Outsource CFO and Controller Services
- Financing Assistance
- Qualified Service Provider for the New York State Office of General Services, Audit Backdrop Contract, for Lots I and II in Regions 1, 4, 5 and 6.
- Qualified Service Provider for the US General Services Administration (GSA) under the following Special Item Numbers (SINs):
 - **520-2:** Transaction Specialist; **520-3:** Due Diligence & Support Services; **520-7:** Financial & Performance Audits; **520-11:** Accounting; **520-12:** Budgeting; **520-13:** Complementary Financial Management Services.



Tax Services

- Corporate and Individual Tax Compliance
- Corporate and Individual Tax Planning
- Cross-Border Tax Planning & Compliance
- Outsourcing the Corporate Tax Compliance Function
- Business Succession Planning
- Estate, Gift and Trust Planning
- State and Local Income/Tax Consulting
- International Tax Consulting
- Mergers and Acquisitions
- Divestiture Planning
- Tax Due Diligence Services

Sales and Use Tax Services

- Implementation of Managed Compliance Agreements
- Process Improvement/Re-Engineering Studies
- Tax Overpayment Recovery
- Due Diligence Studies
- Representation for Clientele in a Variety of Sales and Use Tax Matters, including:
 - State Sales and Use Tax Audits
 - Tax Settlement Negotiation
 - Administrative Protests of Assessments

Corporate Governance Services

- Documentation and Testing of Internal Controls
- Benchmarking/Assessing the Effectiveness of Internal Audit Procedures
- Evaluating the Operational Effectiveness of Internal Audit and Audit Committees
- Internal Audit Outsourcing/Co-sourcing
- Evaluation, Design and Implementation of Accounting and Reporting Systems

Franchisee Services

- Services Specific to Single Location Start-up and Mature (Multiple Location) Franchisee Businesses
- Business Plans, Choice of Entity, Succession Planning
- Implementation of Bookkeeping and/or Accounting System
- Income and Sales Tax Compliance and Financial Reporting

Mergers and Acquisitions Services

- Buy-side and Sell-side Due Diligence
- Deal Structuring, Negotiation and Quality of Earnings Analysis
- Purchase Accounting Support

Tronconi Segarra & Associates LLP Practice Areas

TRONCONI SEGARRA
& ASSOCIATES^{LLP}

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Business Consultants

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