TIAG CONFERENCE ATTENDEES
October 2006

Aska & Co.

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Contact(s): **Shinya Miyakawa**

FIRM PROFILE

Aska & Co. is a middle-sized audit firm in Japan with its offices located in Tokyo and Osaka. Aska & Co. currently has five partners and ten CPAs. It was established in April 1986, and, since then, it has provided audit services and advisory services for both listed companies and companies “going public” with high reputations, some of which are worldwide businesses.

Aska & Company has collaborated with the TAGLaw member firm in Tokyo, South Toranomon Law Office, on a complex matter involving the incorporation of a non-profit organization for recycling of small rechargeable batteries. The organization has more than 200 clients including, Matsushita Battery, Sanyo, Sony, NEC, Ericson, and other giants in the electronics industry.

Shinya Miyakawa
Email: stnr@rio.odn.ne.jp

The TIAG contact is partner Shinya Miyakawa. Miyakawa-san joined Tohmatsu Awoki & Co. in 1970 (now called “Deloitte Touche Tohmatsu”) and he worked there for 10 years. He then joined a wholly-owned Japanese subsidiary of Baltimore-based corporation where he worked as the controller for 14 years and then as CFO for 7 years prior to joining Aska & Co.

Boisjoli Sabbag

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Contact(s): **Michel Sabbag**

FIRM PROFILE

Boisjoli has symbolized accounting excellence since 1920. This tradition continues today with Boisjoli Sabbag, which resulted from the 1982 merger of Boisjoli, Houghton and Co. and Courtois, Ziri, Malka. The firm has a solid reputation for knowledge of financial matters. The Boisjoli Group favors a dynamic, global management approach based on solutions, which are developed in cooperation with our clients in order to prepare realistic and effective expansion plans. Proactive and focused on the future, the Boisjoli Group concentrates on preparing for the future needs of its clients, through their emphasis on communication and dialogue. The Group's associates, who specialize in a variety of fields, work in a complementary, homogenous manner to meet the needs of their clients in a wide variety of fields. The Boisjoli Group is committed to the ongoing training and development of its personnel. Their experts keep up with the latest information so as to meet the constantly growing needs of their clients. The Group's team members love challenges and apply their professional expertise to finding solutions to the most complex situations. They are focused on maintaining the highest standards of excellence in their efforts to satisfy their clients and improve their profitability.

Joseph Suissa
Email: suissa@boisjoli.com

Mr. Suissa runs the Taxation Department and has been a partner at Boisjoli Sabbag since 1996. As a specialist in tax planning and corporate reorganizations, he assists both individuals and businesses with tax planning, estate planning, business purchase/sale planning, and claims for R&D tax credits. After gaining practical experience with various international accounting firms, he spent a number of years teaching in taxation at McGill University and for the continuing education program of the Quebec Order of Chartered Accountants. Mr. Suissa has published articles on taxation and given a number of presentations, notably to the Tax and Financial Planning Association. He holds a bachelor's degree in business administration and completed the In-Depth Tax Program with the Canadian Institute of Chartered Accountants.

Mr. Suissa is a husband and a father of two who enjoys downhill skiing, cycling and singing. He is actively involved in improving his community, notably by helping to organize fundraising campaigns for various charity and community organizations.

Michel Sabbag
Email: msabbag@boisjoli.com

(TIAG Advisory Board Member)
Michel Sabbag is a TIAG Advisory Board member. He is known for his extensive experience in mergers & acquisitions, strategic planning, and management consulting. He works with a wide range of leading businesses in Canada, the United States, and overseas, and is highly appreciated for his exceptional dedication. His international expertise and leadership is what earned him a seat on the TIAG advisory board. Mr. Sabbag holds an economics degree from the University of Aix en Provence, France and a finance degree from University of Montreal (École des Hautes Études Commerciales). He speaks French and English. A husband and a father of three, Mr. Sabbag is a dedicated volunteer who plays an important role in a number of major community organizations. His favorite hobbies include fishing, cross-country skiing, jogging, and swimming.

Bové Montero y Asociados

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Contact(s): **Secundino Urcera**

FIRM PROFILE

Since the firm's foundation in the seventies, Bové Montero y Asociados has firmly believed and invested in the future of their clients. Their success has depended and continues to depend on their future.

Being one of the first and principal national firms in auditing, tax and legal consultancy and assessment, the firm's aim is to be at their client's side, to offer a quality multidisciplinary and trust service, independent of their client's company's activity or size. Through the offices in Barcelona, Madrid and Palma de Mallorca, with a professional team who specialise in various fields and constantly keep up to date with the most modern technical means, Bové Montero y Asociados can provide the right service, when and where their clients need it.

At Bové Montero y Asociados, we speak your language. In order to help you, we need to first understand you and make ourselves understandable to you. Among our staff, you will find professionals who can communicate in German, French, English and Italian. Language will not be a barrier for your business in Spain.

Secundino Urcera
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Secundino Urcera, born in 1959, married, with a child, has a degree in Economics (University of Valencia) and he is a Chartered Accountant.

Partner of the Firm since 1989, Secundino Urcera has combined his career as a chartered accountant with his interest in anything relating to new technologies applied to business administration, accountancy and auditing. In this field, he has represented the Instituto de Auditores Censores Jurados de Cuentas de España (Spanish Institute of Chartered Accountants) in diverse national and international working parties.

At present time, he is a member of the International Innovation Network, an entity that comprises auditing and accounting institutes from more than 20 countries with the aim of sharing and developing ideas and new products offered by and to their members: WebTrust, SysTrust, continuous audit, etc.

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Contact(s): **Sherwin Brook**

FIRM PROFILE

For more than 50 years, BrookWeiner has been helping our clients achieve their financial goals. As a Chicago-based, full-service certified public accounting and business consulting firm, BrookWeiner is well qualified to assist with tax and accounting challenges, as well as a host of other business and personal financial services.

Look to BrookWeiner for estate planning, financial planning, business consulting, valuation services, risk assessment, litigation services, and more. We have a great depth of experience working closely with individuals, businesses, and not-for-profit organizations across a wide range of industries.

Our diverse professional staff is well qualified to provide expert technical skills and business acumen our clients need. At the same time, we remain small enough to offer the one-on-one attention so often lacking in business today. At BrookWeiner, we are dedicated to providing timely, independent accounting and tax services of the highest caliber. We approach every engagement with a commitment to excellence, innovation, and integrity. Trust BrookWeiner to provide the guidance, solutions, and services you need to turn your financial goals into reality.

Sherwin Brook
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Sherwin provides tax, business consulting, risk assessment and legal support services for numerous corporate and individual clients. He represents clients in the financial services, real estate, and professional services industries. Mr. Brook has acted as special advisor to legal counsel on numerous matters. He has over 30 years of experience in public accounting. His career includes five years in the Financial Services Audit Division of Arthur Andersen & Co. and two years with Touche Ross & Co. (now Deloitte Touche). He then partnered with a friend, Sheldon Weiner, and formed the firm of Weiner & Brook, eventually merging it into the firm that is now BrookWeiner. Through the years, Sherwin has successfully handled and resolved accounting issues and provided professional advice for a broad spectrum of clients.
Education: Bachelor of Science, Northern Illinois University
Post-graduate studies, Northwestern University

CF & Co., L.L.P.

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FIRM PROFILE

CF & Co., L.L.P. has been serving the Dallas-Fort Worth Metroplex and the Southwest for nearly fifty years. We are a full service public accounting firm providing auditing, tax, accounting, and management consulting services. Our firm is consistently ranked as one of the larger accounting firms in the Dallas area by the Dallas Business Journal.

CF & Co., L.L.P. is a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC). Our firm is committed to audit quality in the critical area of employee benefit plans. We are also registered with the Public Company Accounting Oversight Board (PCAOB) and is a member of the Center for Public Company Audit Firms of the AICPA. The PCAOB will inspect our public company audit practice every three years. As a member of the SEC Practice Section, we undergo peer reviews every three years for compliance with the highest professional standards. Like an audit, a peer review is conducted by outside CPAs who evaluate our controls and procedures to provide quality accounting and audit services. In each of our reviews, we have received an unmodified (“clean”) opinion.

J. Tom Connor
Email: tomc@cfllp.com

Mr. Connor is a Partner of CF & Co., L.L.P, Certified Public Accountants and Consultants primarily in the tax department. Tom has thirty five years experience in public accounting, principally in federal and state taxation and management consulting and he has served as an expert witness in a major litigation. Tom is licensed to practice in Texas.

Tom earned his BBA in 1970 from the University of North Texas. He joined CF & Co., LLP in 1976 after working for a regional accounting firm.

Tom is a member of the AICPA, TSCPA, the Dallas Chapter of the TSCPA, and CPAmerica International. He has been an instructor for the University of North Texas PDI Institute.

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Contact(s): **Yves Canac**

FIRM PROFILE

Managing information, anticipating change, piloting development, improving performance: such are manager’s and shareholder’s priorities. They are the heart of Conseil Audit & Synthèse’s mission.

Since 1980, their team of professionals have put their methodologies and relevant principles into practice in order to serve independent companies or subsidiaries of groups, either French or international. Chartered accountants, authorized statutory auditors, consultants in strategy and financial structuring, Conseil Audit & Synthèse’s staff apply the highest standards in auditing, accounting and consulting, in accordance with the most demanding legal and regulatory environment. Always with technical perfection in mind.

Masters of their “art”, the firm’s consultants have learned to go beyond their technique to put a lot into the quest of innovating solutions, alongside the company’s management and shareholders. Strong from the richness of their experiences, they demonstrate their ability to adapt to a client’s environment and to get involved in the success of their client’s plans to imagine new ways, which always are practical. Imagination serves the creation of value.

Yves Canac
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Chartered accountant, certified auditor, MBA of HEC
Senior partner
General commercial, business investigation
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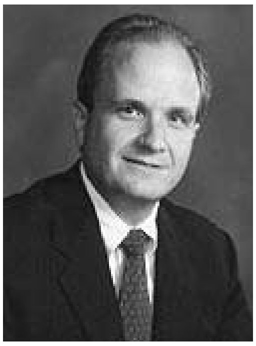
Contact(s): **Kendall Merkley**

FIRM PROFILE

Tracing it's origins to 1983, Corbin & Company represents a diverse clientele in the manufacturing, distribution, high technology, real estate, construction, medical, dental professional services, financial services and non-profit industries.

The firm maintains a unique position in a highly competitive marketplace. Each of our partners and managers have extensive Big Five experience and technical expertise. They possess strong local market knowledge and are committed to an intimate working relationship with each client. Supported by an accomplished staff of accounting professionals, the partners of Corbin & Company are committed to rendering professional services at the highest standards of the public accounting profession at competitive market rates. In addition, each of our Certified Public Accountants (CPA's) are licensed by the California Board of Accountancy.



Kendall Merkley
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Mr. Merkley has been practicing in the public accounting industry since 1985. Prior to joining Corbin & Company, he spent over 13 years at Arthur Andersen. He was in the Enterprise Group where he served entrepreneurial middle market companies. His experience in coordinating audit engagements and consulting with business owners is extensive, particularly in the manufacturing, distribution, service, high technology, real estate and financial services industries. Mr. Merkley has broad experience with SEC 1933 and 1934 Act Filings. His business consulting experience includes acquisition consulting, transaction due diligence, internal audit outsourcing, inventory costing and controls and internal control review, evaluation and implementation.

Education and Credentials: He holds a Bachelor of Science Degree (summa cum laude) in Accounting and a Masters of Accountancy Degree from Brigham Young University.

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Contact(s): **Peter Frank**

FIRM PROFILE

Since our founding in 1968, we have consistently offered an alternative to traditional accounting firms. From a modest beginning with three partners and five staff members, we have grown into a responsive, mid-size organization. An exceptional accounting firm has evolved, which combines the best qualities of both large and small firms - a full range of technical expertise along with a commitment to personal service and attention to all clients.

Our services include:
- Accounting and Auditing – public and private
- Tax Planning and Preparation
- Management Advisory Services
- Business Planning, Mergers and Acquisitions, Litigation Support, Operational Analysis, Disaster Recovery and Business Continuity Planning and Consulting
- Personal Financial Planning
- Business Technology Consulting
- Business Needs Analysis and Process Reengineering, Accounting/Business Management Software Analysis, Selection, Implementation and Customization, Local and Wide Area Network and Network Security Consulting

Peter Frank
Email: peter.frank@cgscpa.com

(TIAG Advisory Board Member)
EDUCATION: Kenyon College, Syracuse University; New York University Graduate School of Business Administration
AREA OF EXPERTISE: Information Technology, closely held companies
PROFESSIONAL AFFILIATIONS: The American Institute of Certified Public Accountants (AICPA); The New York State Society of CPA's (NYSSCPA): Board of Directors, Committee on Committee Operations.
AWARDS AND RECOGNITIONS: Recipient of the Foundation for Accounting Education's Outstanding Discussion Leader Award. In the November 1999 issue of Accounting Technology Magazine, was the featured Accounting Technologist. In 2001, Mr. Frank became one of the first CPA's to earn the AICPA's Certified Information Technology Professional (CITP) designation.
OTHER: Professional Musician

De Neef, D'Haens, De Backer Bedrijfsrevisoren

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Contact(s): **Willy De Neef**

Willy De Neef
Email: wdn@deneef.be

Willy de Neef, the managing director of the company. He was born in Buggenhout in 1945. In 1985 he founded his own audit firm in Sint- Niklass after having worked in an internationally oriented audit firm in Antwerp. Over the years the audit firm has grown from 4 people to 18 people working in audit, accounting and tax departments. The clients of the company are from the multinational companies, public institutions, hospitals and high schools. Mr. De Neef is also a teacher at the Economical High School EHSAL in Brussels, teaching courses such as consolidation, deep financial analysis of companies and the valuation of companies. In this respect he is also often asked to be a guest speaker at seminars regarding the valuation of companies. He speaks fluent French, English and German.

DTE Group

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Contact(s): **Keith Train**

FIRM PROFILE

Top 30 accounting firm, DTE Professional Services Group, is among the UK's fastest growing accountancy and advisory firms, with a full service offer that reflects deep expertise, intense commitment to clients' success and strong entrepreneurial values.

With a significant presence based principally in England's three main cities of London, Manchester and Birmingham, DTE has become a national practice with international expertise, providing the following services: Audit and Advisory, Tax Consultancy, Forensic Accounting, Corporate Finance, Risk and Financial Management services, Corporate Strategies, Corporate Recovery, Simple Debt Solutions, and DTE Support.

Tim Beard
Email: tbeard@dtegroup.com

Tim has nearly 20 years experience of forensic accounting, having been a founder member at two of the 'big 4' forensic accounting practices in Manchester. In the last 10 years, his experience has predominantly been with medium/large commercial expert witness matters ranging from small to multi-million pound cases. He also has substantial experience of fraud and other investigative work.

Tim is a fellow of the Institute of Chartered Accountants. In 1996, he was appointed by the European Union to work in Sierra Leone to undertake a review of claims for damages arising from civil and military disturbances in that country. Tim has experience of giving evidence in court and frequently lectures to the legal profession.

Tim is married with two daughters and is a regular mountain biker. His other interests include rallying and watching football.

Andrew Beck
Email: abeck@dtegroup.com

Andrew has nearly 20 years Corporate Finance experience which includes debt and equity fund raising, commercial due diligence, management buyouts, acquisitions, mergers, demergers and disposals. Andrew is a Chartered Certified Accountant (FCCA) and a member of the Securities and Investment Institute. Having completed transactions on OFEX, AIM, the main market of the London Stock Exchange and on the International Eurobond markets and PFI deals, he is also accomplished in dealing with large public transactions.

DTE Group Conference Attendees Continued

Paul Reeves
Email: preeves@dtegroup.com

Paul has over 14 years experience in the insolvency arena. With responsibility for business development, he advises company directors on all matters relating to business rescue and recovery. He brings valuable expertise to deals involving commercial property angles, particularly for banks and other chargeholders.

Paul is a former Chartered Surveyor and qualified Insolvency Practitioner.

Paul enjoys golf and football and supports Manchester United FC. He lives with his wife and 3 children.

Keith Train
Email: ktrain@dtegroup.com

Prior to taking up the role of Group Managing Director, Keith handled a diverse range of entrepreneurial clients and held a number of directorships in companies across a wide spectrum of sectors.

Sport has always been important to Keith. After playing rugby for Rochdale, he later developed an interest in both mountain pursuits and long distance running and completed the first marathon run at high level on Mount Everest. He is now a keen mountain biker.

In the years that Keith has devoted to raising substantial funds for the Variety Club, he has developed a number of close contacts from television, theatre and sport.

Keith is probably the first port of call for international connections.

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Contact(s): **Roland De Cillia**

FIRM PROFILE

Founded in 1939, Fiduciaire Fernand Kartheiser & Cie is perhaps the oldest accounting firm in Luxembourg. The firm has 27 employees and 5 partners, and a number of its partners have previous experience at major international firms. The company provides a number of services, foremost being its accounting services, tax advisory, payroll services, domiciliation services, audit and financial planning. Almost a third of its work comes from international clients.

Roland De Cillia
Email: rdecillia@kartheiser.lu

Partner
- Born on March 16th, 1968 in Luxembourg
- Single
- Degree in economics from Université Libre de Bruxelles (ULB) in 1995
- Working in audit department of Fiduciaire Montbrun, Luxemburg from 1995 to 2000, and from 2000 to 2002 for BDO
- In the end of 2002, I took together with 2 former colleagues, Jeannot Diderrich and Romain Wagner the majority of the parts of Fiduciaire Kartheiser, an middle-sized accountant and auditing company
- Specialized in taxes and luxemburgish holding and Soparfi companies
- Leisure: snowboarding, table tennis, traveling, books

Jeannot Diderrich
Email: jdiderrich@kartheiser.lu

Partner
- Born on March 27th, 1973 in Luxembourg
- Married, one daughter
- Degree in economics from Université Louis Pasteur (Strasbourg) in 1996
- Working in audit department of Fiduciaire Montbrun, Luxemburg from 1996 to 1999; accounting and finance department of PAUL WURTH SA from 1999 to 2001; from 2001 to 2002 working at "Entreprise des Postes et Télécommunications Luxembourg" (regulator department)
- In the end of 2002, I took together with 2 former colleagues, Roland De Cillia and Romain Wagner the majority of the parts of Fiduciaire Fernand Kartheiser & cie, an middle-sized accountant and auditing company
- Specialized in taxes and Luxemburg's holding and Soparfi companies
- Leisure: skiing, table tennis, traveling

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Contact(s): **Alan Cohen**

FIRM PROFILE

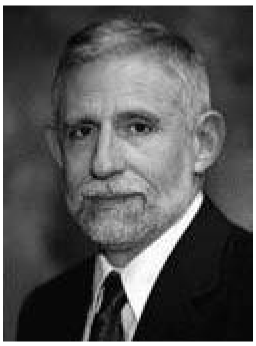
Fishbein & Company, P.C., is a diversified public accounting firm engaged in virtually all aspects of the profession. For approximately fifty years, they have provided responsive, high quality specialized services in a variety of areas at a competitive cost.

Every client is important to them. The hallmark of the firm is exceptional personal service that flows from working in a close relationship with each of their clients. Their service is based upon a thorough understanding of their clients' businesses, financial situations and goals. As a result, they respond quickly to developments and questions, providing easily-accessible financial and general management counsel.

A Fishbein & Company, P.C., professional has direct and continuing responsibility for each of their client relationships.
They are members of the American Institute of CPAs and its Securities and Exchange Commission (SEC) Practice Section and Private Companies Practice Section. As an AICPA member, the firm's audit and accounting practice undergoes a comprehensive peer review every three years. Their adherence to their quality control systems received unqualified approval, confirming their observance of the accounting profession's highest standard. Their Professionals serve and have served on a myriad of committees, have lectured on topics of current and ongoing interest, and teach in area colleges.

Alan Cohen
Email: acohen@fishbeincpa.com

CPA, President
Alan joined Fishbein & Company more than 25 years ago and has served as the firm’s president since 1999. Under his leadership, the firm has grown to become a leading regional accounting and business advisory firm. Focused on continued growth and profitability, Alan charts the firm’s strategy and is actively involved with its implementation.
In addition to running the firm’s day-to-day operations and seeking acquisition and growth opportunities, Alan provides corporate finance and strategic business consulting services to firm clients. He regularly consults on business management, finance and bankruptcy issues and advises clients on major business transactions including mergers, acquisitions and sales. He also heads up the firm’s litigation support services.



Phil Steinberg
Email: psteinberg@fishbeincpa.com

Philip has more than 31 years of experience, all with Fishbein & Company. He has a solid history of success in providing integrated business solutions for his clients. He also oversees many of the firm’s internal management initiatives as a member of its Executive Committee.

Philip’s experience includes planning, administration and supervision of financial statement presentation; development and administration of qualified deferred compensation plans; and tax planning to privately held business in regards to:
• Business consulting
• Forecasts and projections
• Mergers and acquisitions
• Tax preparation and planning
• Various accounting and auditing services.

Fitch Chartered Accountants

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Contact(s): **Michael Fitch**

FIRM PROFILE

Fitch Chartered Accountants - A company with heritage, experience and values that helps you, the entrepreneur, to make your vision a reality. Our sole objective is to provide innovative, timely and cost effective services to entrepreneurs.

Based in Belfast, with a presence in London W2, and an associated office in Kilkeel (Purdy Quinn Chartered Accountants), we work closely with our clients situated all over the United Kingdom, Ireland and beyond. We believe in setting the highest standards: we are regulated by the Institute of Chartered Accountants in Ireland, are members of the Chartered Institute of Taxation in the UK and have achieved the International Quality Standard ISO 9001.

Our close relationship with our clients provides an insight into a far wider range of business situations than is traditionally associated with an accountancy practice. As a result we seek to ensure that clients are kept abreast of the new opportunities which arise.

Our people are our greatest asset. At Fitch Chartered Accountants we work together as one team in order to provide a better service to our clients. We are a team of reliable, approachable and proactive accountants who will do more than just respond to your needs but work alongside you to help you succeed.

Michael Fitch
Email: michael.fitch@fitch.tv

Michael Fitch (42) is Managing Director of Fitch Chartered Accountants. He graduated in Law (LLB) from Queens University Belfast in 1986 and qualified as a Chartered Accountant in 1990 having trained with KPMG. He became a partner in his family practice in 1991 at the age of 26 and became a fellow of the Institute of Chartered Accountants in Ireland in 1997.

Michael is the senior audit responsible individual in the practice working on clients with turnovers from a few million sterling to £50m sterling. He also advises on strategic planning issues, risk management, corporate tax planning and acquisitions and mergers. Clients include property companies, professional practices, motor and other retailers, interior designers, manufacturers, charities including a hospital and school and nursing homes.

Michael has a range of personal business interests and is currently deputy chairman of one of the UK's top 100 charities employing over 1000 people in UK, USA and India. He is married to Gillian and has four sons aged 4 to 13. He enjoys travel and skiing and is an active member of his local church.

Mark McNeill
Email: mark.mcneill@fitch.tv

Mark is a director in Fitch Chartered Accountants having worked for the firm for 14 years. He graduated from Queen's University Belfast with a BSc (Hons) in Accounting in 1991, became a member of the Institute of Chartered Accountants in Ireland in 1995 and a member of the Institute of Taxation in 1997. Mark's main area of work is general practice including audit work for the larger clients, but as a Chartered Tax Adviser, he undertakes all personal and corporate tax planning work for the firm. Mark is a responsible individual for audit purposes and he is also responsible for staff training and recruitment.

Mark is 36 years old and is married with two children. He is a keen sportsman and has completed 2 marathons, a number of triathlons, enjoys golf and played gaelic football at intercounty level.

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Contact(s): **Katrin Gäbler**

FIRM PROFILE

The company was founded in 1974 by Dr. Rolf Grützmacher. From the beginning the philosophy of the firm was to render multi-professional high-level consulting services with a high degree of partner involvement. GGV is now a firm of lawyers, auditors, tax consultants and notaries in the legal form of a German partnership.

Katrin Gäbler
Email: gaebler@gg-v.de

Born in 1970, Wirtschaftsprüfer, Steuerberater.
Study of business administration in Jena. Eight years experience in the enterprise division of Arthur Andersen, Frankfurt office, specialised in audit, tax advice and consultancy of medium-sized companies.

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Contact(s): **Alan Olsen**

FIRM PROFILE

A full-service public accounting firm advising and assisting our clients with their accounting, tax, financial and strategic planning needs. At Greenstein, Rogoff, Olsen & Co., LLP, we specialize in private corporations and high net-worth individuals.

Since 1964, our partners have advised hundreds of entrepreneurs in building their companies and preserving their wealth. Our clients participated in building companies like America Online, Oracle, Sun Microsystems, Compaq, Macromedia, and Genentech. We also support clients in other industries such as entertainment, real estate and venture capital. Today, our firm is a leading Bay Area accounting practice with two offices (Fremont and Palo Alto) serving clients throughout the United States and Overseas.

Greenstein, Rogoff, Olsen & Co.'s wide variety of business experience is particularly suited to the small-to-medium size, closely held business and its owners. Our mission is to provide you with the tools and information necessary to achieve your long-term goals. At GROCO, we are trusted advisors and partners who carefuly evaluate your complete financial and business objectives to provide you with strategic and innovative solutions that will positively impact your bottom line.

Mark Child
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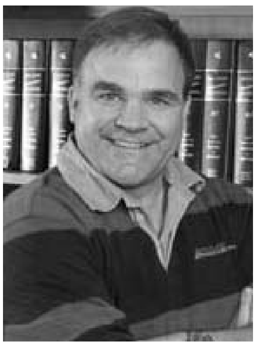
Mark G. Child is the Firm Administrator for Greenstein, Rogoff, Olsen & Co., a 42 year old CPA firm in Fremont, California. Mark comes to GROCO with over 20 years of experience managing departments and developing marketing programs for companies of various sizes and growth stages. Mark has served in various management roles for firms in the greater San Francisco Bay Area, as well as for companies in New York City, and Utah, his home state. Most recently, Mark has been working with high tech startups in Silicon Valley, successfully launching several companies as well as scores of new products. Mark obtained his undergraduate degree from the University of Utah and did his graduate work in New York City.

Mark joined GROCO in September of 2006 as its newest Director and will be responsible for managing their Marketing, HR and Operations.



Alan Olsen
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Alan is the managing partner at Greenstein, Rogoff, Olsen & Co., LLP. He focuses on developing innovative strategies for business enterprises and individuals. A specialist in income tax planning, he frequently lectures and writes articles on tax issues for professional organizations and community groups. Alan was recently recognized with the Fremont Chamber of Commerce chairman's award and by his College Alumni group for his public service advancement and career accomplishments. Alan has over 21 years experience in advanced tax planning including international tax, company reorganizations, multistate taxation, financial statement preparation, stock options, estates and trusts, and representation before tax authorities. Alan received a BS in Accounting from Brigham Young University and an MBA (Taxation) from California State University at Hayward.

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FIRM PROFILE

Hamill Spence O'Connell is a professional services practice with established specialist expertise in many areas and yet is of a size that enables us to give our clients the personal attention they require. In recognising that our clients know more about their businesses and financial affairs than anyone else, our service philosophy is based on keen listening and understanding.
We combine our knowledge and experience with our understanding of our clients' business and financial affairs to provide valuable advice at all times.

Services include Business Advancement and Compliance Services; Corporate Services; Accounting Software Solutions; Business Turnaround; Company Secretarial Services; Back Office Support; Taxation Services; Financial Services; Human Resource Support Services.

Colm Finnegan
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Colm has been in practise for more than 20 years and has developed extensive experience in advising a broad range of clients including construction, property development, manufacturing and engineering clients.

As well as being a manager in the Business Advancement and Compliance Services department, he has advised a significant number of start-up operations over the years.

Kevin Harris
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Kevin is a fellow of the Institute of Certified Public Accountants. He has been in practice for over 26 years and with Hamill Spence O'Connell since 1982.

Kevin's area of expertise covers Business Advancement and Compliance Services, Corporate Services and Human Resource Support Services. His considerable experience includes working with clients in the construction industry and the film industry/entertainment business along with farming clients, distribution, retailing and manufacturing clients.

Hamill Spence O'Connell Conference Attendees Continued

Hugh McGeown
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A Member of the Institute of Chartered Accountants In Ireland, Hugh trained in Hamill Spence O'Connell having completed a BA Hons in Accounting at the University of Ulster.

Currently a manager in the Business Advancement and Compliance department, Hugh has developed considerable experience in advising a broad range of clients including both indigenous and multi-national business, across many industries. He has significant experience in advising clients involved in the construction and retail as well as leisure and hospitality industries. He has a particular interest in advising clients in start up scenarios and on the outsourcing of accounting and back office support functions.

Francis O'Connell
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A fellow of the Institute of Chartered Accountants and the Association of Chartered Certified Accountants, Francis trained with on of the 'Big Four' accountancy practices before joining Hamill Spence O'Connell.

During his 30 years of practise, Francis has expanded his interest in the areas of Business Advancement and Compliance Services. He has developed considerable expertise in advising construction and property development businesses, as well as clients in the food processing, manufacturing, wholesaling, and freight and logistics industries.

Kerri O'Connell
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Kerri is a professional taxation advisor with the Institute of Taxation and an associate of the Institute of Chartered Accountants. Having trained with one of the 'Big Four' accounting practises, Kerri gained experience in all areas of taxation consultancy. Kerri joined Hamill Spence O'Connell to further develop the area of Private Client Services.

Kerri has been in practise for 10 years and works with both the Taxation Services and Financial Services departments, and has developed expertise in the areas of retirement and inheritance planning as well as investment counselling.

John O'Connell
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Having trained with Hamill Spence O'Connell and qualified as a member of the Association of Chartered Certified Accountants. John initially worked in a managerial capacity in the Business Advancement and Compliance Services department. John currently heads up the Financial Services Department.

After 14 years in practise, John has developed considerable expertise in the area of pension plans, share schemes, insurance and assurance products, retirement and inheritance planning, as well as general investment counselling. John also advices on financial services in the area of Corporate Services.

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FIRM PROFILE

Hardman, Frost & Cummings, P.C. is a full service accounting firm founded in October 1981. The principals of the firm are Daniel C. Hardman, Larry B. Frost, Tommie G. Cummings, Diana S. Knight and Mary Lou Rutherford. The firm, recognized as one of the "Top Ten Accounting Firms" by The Birmingham Business Journal, has a staff of more than forty professionals and employees. The firm offers a full range of accounting services including traditional audit and accounting services, business and personal taxation and business advisory services.
Client services also include the following areas:
• Troubled company restructuring
• Negotiation of mergers and acquisitions
• Business plan development
• Business valuations
• Multi-jurisdictional taxation
• Outside controllership services
• Eldercare services
• Expert witness and litigation support
• Executor and trustee services

Tommie Cummings
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Tommie G. Cummings joined Hardman, Frost & Cummings as principal and shareholder in 1987 after twelve years of experience with Ernst & Whinney (now Ernst & Young), where she became the first woman executive in the Birmingham office. A 1975 honors graduate of UAB, Cummings advanced to the level of senior manager at E&W and was in charge of the firm's Privately Owned and Emerging Businesses Group.
Her experience as a business advisor spans a variety of start-up and small, fast-growing high-tech businesses to mature, medium-sized companies with complex operations in multiple states. Her business planning approach emphasizes a comprehensive analysis of a client's stage of development, and includes audit and tax planning services for closely held businesses and their owners, assistance with projections, budgets, accounting systems design, training for accounting personnel, and evaluating and selecting financing alternatives. Cummings applies her business planning skills to help companies maximize growth, revenues and net worth.

Diana Knight
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Diana S. Knight, CPA, CVA is a principal of Hardman Frost & Cummings, PC. She assists clients with income and estate tax planning issues, income tax compliance, business valuations and financial planning. She also serves as trustee and financial power of attorney to certain trusts and individuals. Ms. Knight obtained her Certified Valuation Analyst credential from the National Association of Certified Valuation Analysts (NACVA). The CVA designation indicates that she has met the Association's rigorous standards of professionalism, expertise, objectivity and integrity in the field of business valuation, litigation support and related consulting disciplines. She is a member of NACVA and the Institute of Business Appraisers. She received her Bachelor of Science of Accounting from the University of Alabama at Birmingham, and is a member of the American Institute of Certified Public Accountants, Alabama Society of Certified Public Accountants (ASCPA) and serves on the ASCPA's Federal Income Tax Committee.

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FIRM PROFILE

Hughes Pittman & Gupton LLP is a CPA and consulting firm serving closely held operating companies and their owners and venture backed companies and their founders and management teams primarily located in the Research Triangle Area of NC. Hughes Pittman & Gupton LLP is organized by discipline (audit and accounting, taxation, business valuation/litigation support), by target market (construction and real estate, health care services, knowledge based industries including life science and information technology, and manufacturing and distribution), by focus market (individuals and professional services), and by Practice Group (asset based lending, corporate tax, divorce planning, elder care, estate and trust, family wealth management, financial institution tax, mergers and acquisitions, not-for-profits, owner managed businesses, retirement plan audits, state and local tax, Sarbanes-Oxley, business valuation, and venture investment).

Lawrence Hamilton
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(Co-chair to the TIAG Specialty Group: Tax)
Larry has twenty years of experience in public accounting. He joined Hughes Pittman & Gupton, LLP in September 1999 as Director of Tax and became partner in January 2001. Larry was previously with McGladrey & Pullen, LLP for 16 years where he served as tax senior manager. He has worked with clients in many industries including technology development, financial institutions, manufacturers, mortgage bankers, real estate developers, service businesses and non-profit organizations. Larry focuses on income tax planning, estate tax planning, and business consulting.

Education and Professional Affiliations: Larry's education and professional affiliations include a B.S. in Accounting from the University of Florida; a Master of Accounting from the University of Florida; a North Carolina Certificate #14733, Certified Financial Planner #44149, American Institute of CPAs and North Carolina Association of CPAs.

Robert Malone
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Brooks has seventeen years of public accounting experience. He joined Hughes Pittman & Gupton, L.L.P. in June 1990 and became a partner in 1997. Brooks was previously with McGladrey & Pullen in Raleigh.

Brooks works with clients in a variety of industries with a focus on software and information technology, construction and real estate, service industries and non-profit. Brooks' areas of concentration include financial reporting, business consulting and financial planning.
Education and Professional Affiliations: B.A., Accounting; B.A., Business Management; Omicron Delta Epsilon Honor Society; North Carolina State University, 1988; North Carolina Certificate #19337; American Institute of CPAs; North Carolina Association of CPAs.

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FIRM PROFILE

Intercura Treuhand- und RevisionsgesmbH was established in 1970. Their services include payroll handling, accounting, annual financial statements, controlling, tax consulting, auditing, expert opinions, establishing companies and Austrian private foundations.

Friedrich Schnabel
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Professional Degrees and Certificates:
University of Business administration and Economics, Vienna - Master of Business Administration (Mag. rer. soc. oec.)
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Language Skills: English
Membership of Professional Bodies: Austrian chamber for chartered public accountants and tax consultants
Publications: Various leaflets for the Austrian taxpayer Association

Manfred Wagner
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Professional Degrees and Certificates:
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Association of Chartered Public Accountants -Tax Consultant (Steuerberater)
Association of Chartered Public Accountants - Certified Public Accountant (Wirtschaftsprüfer)
Language Skills: English and French
Membership of Professional Bodies:
Austrian chamber for chartered public accountants and tax consultants
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FIRM PROFILE

LehmanBrown is a China-focused accounting and business advisory firm, operating dedicated offices in Beijing, Shanghai, Shenzhen, Guangzhou, Tianjin, Hong Kong and Mongolia with an extensive affiliate network providing service throughout China. Combining years of international expertise with practical China experience and knowledge, we offer expert advice and support to both local and international clients. With LehmanBrown, you enjoy access to senior, experienced counselors from China and many other countries.

Firm Expertise: A full range of financial and business management services are offered, from audit to acquisition integration and market entry strategies. These services are: Professional Services, Financial Accounting, Management Accounting, Systems Solutions, and Business Management.

Russell Brown
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Russell Brown, Managing Partner of the China practice, has more than 15 years experience working across a number of countries in Asia, 11 years of which involved establishing and developing businesses in China. Mr. Brown draws on vast business and accounting experience, including his role as Global Chief Financial Officer for the world's largest public relations and communications consulting company, with 75 offices in 21 countries. He was also Regional Finance Director for their Asia Pacific operations and involved in establishing their operations in China and Taiwan. He currently acts as CFO for a number of multinationals operating in China across many different industries, and as an advisor to international companies entering the China market. Mr. Brown is a Fellow of the Chartered Institute of Management Accountants in the United Kingdom.

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FIRM PROFILE

Founded in 1905, Mercer & Hole is a top 50 firm of chartered accountants in the UK, with around 16 partners and 140 staff. The firm works from 4 offices in London and the surrounding counties, providing audit & accountancy services, taxation and a wide range of niche services to corporate and private clients.

The philosophy of Mercer & Hole is to provide a personal, partner-led service to clients, with a high level of technical expertise. Clients have direct access both to the partner and managers who look after their affairs. Through growth and investment in the firm, Mercer & Hole has become one of the top firms in the country for taxation and insolvency work. Taxation is an area where Mercer & Hole has a superb reputation, with one of the premier tax practices in London. Two partners of Mercer & Hole are former presidents of The Chartered Institute of Taxation.

Mercer & Hole works for a range of business clients including start up firms, small to medium sized businesses and UK divisions of multi-national enterprises across a wide range of industries. Mercer & Hole also operates in a number of specialist sectors, for example providing services to not-for-profit organisations, pension schemes, the agricultural industry and to solicitors of firms. The firm has significant expertise in providing services to private clients, for example, high net worth individuals, directors of businesses, family trustees and owners of private estates.

Chris Laughton
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As a business recovery partner at Mercer & Hole, Chris acts for management, creditors and stakeholders, adding value to financially troubled enterprises of all sizes, from small privately-owned businesses to listed international groups. His approach is to work with key stakeholders to business recovery problems with practical actions and advice, seeking to avoid insolvency procedures where possible, but taking formal UK insolvency appointments when necessary. Having extensive knowledge and experience in European recovery practices and insolvency regimes, including the European Insolvency Regulation, Chris is one of a very small number of UK practitioners who are well positioned to bridge the frequently encountered gulf in understanding expectations between stakeholders in different jurisdictions in cross-border business recovery. Chris is the editor of Recovery, the quarterly journal of the Association of Business Recovery Professionals (R3) as well as a contributor to several other periodicals and websites.

Lisa Spearman
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Lisa joined Mercer & Hole as a partner in November 2003. She is a private client specialist with over 17 years taxation experience. She works very closely with clients to understand their needs and find bespoke solutions to their individual tax problems. Her clients come from all walks of life including wealthy families and entrepreneurs. Lisa uses her skills in taxation planning and her knowledge of capital gains tax and inheritance tax matters to tackle a broad range of tax issues including preserving and passing on family wealth and minimising annual and capital taxation. Lisa has particular expertise in the tax consequences of offshore trusts and residence and domicile matters, providing advice and guidance to clients facing varied problems as a result of the numerous changes in the law in this area and ensuring that the affairs of people taking up UK residence are properly arranged and managed. In addition to international matters, she advises on all aspects of UK personal taxation and private client matters including the use of UK trusts where it is appropriate.

Mercer & Hole Conference Attendees Continued

Paul Webster
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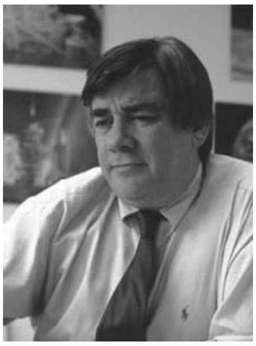
(Co-chair of the TIAG Specialty Group: Assurance & SEC)
Paul has been with Mercer and Hole for more than 30 years, starting as a chartered accountant in 1975. Today Paul is a general practice partner. He leads a team that provides audit and accountancy services to owner-managed businesses in a wide range of industries that include manufacturing, the drinks industry, transport, retail and the paper industry. Paul and his team support their clients with bookkeeping, VAT returns and payroll services and they establish management information systems. Paul has a particular interest in business and corporate finance, covering the buying and selling of businesses, corporate reconstructions, amalgamations, share valuations, the provision of litigation support and providing due diligence reports. He is also the money-laundering reporting officer for Mercer & Hole and he manages the firm's graduate training programme and graduate recruitment. Paul supports the training of Chartered Accountants within the UK and is an advisor to schools through the Institute of Chartered Accountants in England and Wales.



Howard Wilkinson
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(TIAG Advisory Board Member)
(Co-chair to the TIAG Specialty Group: Best Practices)
The Senior Partner of Mercer & Hole, Howard has extensive experience in providing advice and support to business clients. As a general practice partner, Howard not only works with many clients on accounting and audit matters but also works closely with them on the development of their business, on planning issues, providing advice on financing the business and on all taxation issues, both business and personal. For growing businesses, Howard provides guidance through each stage of development and in particular on business planning, sourcing finance, the most appropriate trading format and all relevant taxation issues. Guiding businesses as they grow, he provides advice on re-financing the business, business expansion and tax efficient planning for example, looking at pension schemes, company bonus schemes and company dividends. Howard also works for business directors on all matters relating to their personal taxation. Howard's clients are largely medium-sized enterprises spread across a range of industries including manufacturing, retail and service industries.

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FIRM PROFILE

The Portman International group has been established since 1986. With offices in Malta and London, Portman International is an international company formation agent and an accounting firm that specialises in providing accounting, taxation and fiduciary services to an established international client base. Portman international is also an accredited ACCA training office.

David Marinelli
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David Marinelli qualified as a Chartered Accountant in the UK in 1980 and obtained the CPAA warrant in Malta in 1983.

Mr. Marinelli started his career at British Airways in the early 1970's. He qualified as an accountant and after a period working in the profession with the local Coopers & Lybrand office, advanced through various positions as financial controller and operations director at diverse companies before becoming Managing Director of Portman International in 1997.

Rich Rotstein

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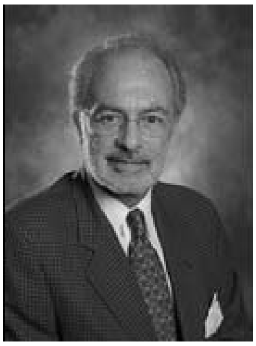
FIRM PROFILE

Rich Rotstein is a mid sized professional chartered accounting organization. They pride themselves on delivering high quality professional services that are timely, relevant, and cost effective. Their clients range from public corporations to self-employed professionals.

Rich Rotstein strive to meet each client's needs with a wide range of traditional and innovative services. Their approach is to tailor the services provided to each client's individual requirements.

Firm Expertise: Rich Rotstein provides a broad range of services which include: Personal and Corporate Taxation, Accounting and Auditing, Business Valuation and Litigation Support, Forensic and Investigative Accounting, Business Consulting, and Estate and Personal Financial Planning.



Larry W. Rich
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Larry W. Rich, FCA, TEP, is the senior partner of Rich Rotstein. Over the past 35 years, he has built a large and loyal client following. The range of assignments which he has handled include accounting, auditing, tax planning, and dispute resolution services relating to creditors, bankers, matrimonial disputes, unpaid taxation matters, Canada Customs and Revenue Agency collection issues, and loss of income claims, etc. His clientele includes both large and small firms in a wide assortment of industrial classification.
Well respected by both the community and colleagues, Larry W. Rich is active in the Ontario Institute of Chartered Accountants. In the past, he has sat on the committees of the Institute as well as committees of several charities. Larry has also served as an Assistant Professor at the Canadian College of Naturopathic Medicine, and a member of the Editorial Board of Divorce Magazine. He is currently Treasurer of the Toronto Branch of the Society of Trust and Estate Practitioners.

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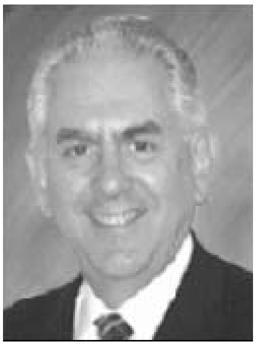
FIRM PROFILE

Over the last three decades, RosenfarbWinters, LLC has grown to become the largest forensic accounting firm in New Jersey and New York. Their unique concentration on forensic accounting and their dealings in the ever-evolving area of business consulting attract the Firm's diverse clientele including attorneys, business owners, manufacturers, municipal governments and individuals who rely on their expertise in creating value. The firm's mission is simple: To develop innovative and creative strategies that enhance value for their clients.

Firm Expertise: Business Valuation, Commercial Litigation, Insolvency/Reorganization, Matrimonial Litigation, Public Trust, White Collar Crime, Auditing & Accounting, CFO Services, Consulting & Planning, Financial Planning, RW Capital, Strategic Planning, Tax Planning & Compliance



Paul C. Pershes
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Paul Pershes is the Managing Director of the New York Office of RosenfarbWinters, LLC, one of the largest forensic accounting firms in New York and New Jersey, with offices in Manhattan, Roseland and Tinton Falls. Paul is involved in several areas of forensic accounting, including litigation support, business valuation, turnaround work, accounting malpractice, matrimonial litigation, and insolvency and reorganization.

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FIRM PROFILE

Located near the new airport in Munich where many high-tech companies have their offices, Stich, Krippner, Kink are perfectly situated to provide services to the high-tech community and businesses servicing this industry. Founded in 1978, the firm is one of the larger independent firms in the Munich airport area, which includes the cities of Freising, Unterschleißheim, Oberschleißheim, Neufahrn, Garching and Eching.

We advise private clientele in all aspects of taxation and tax planning. Our industrial and medium-sized business clients do business in the following sectors: Computer Hard- and Software, Management Consulting, Advertising, Incentive Traveling, Transport Logistics, Wholesale, Retail Trade, Building, Property and the Manufacturing Industries. We also advise international clientele wishing to establish a business and to set up operations in Germany.

To offer the client an efficient review of his accounts, we have established our accountancy teams composed of several well qualified specialists. The offices, furnished with the most modern technical equipment, are directly connected to the data processing service centre of the Datev e.G. in Nuremberg.

In addition to the accounts and payrolls, we also complete the monthly tax returns for our clients, such as value added tax and wage tax and we prepare monthly financial statements in an international accounting format as defined and requested by the client. An additional aspect of our portfolio is consultancy on private and company retirement provisions as well as the optimal taxation solutions for the investments of private individuals. We offer these consultancy services not only to operational companies and private individuals, but also to non-profit institutions.

Gerhard Krippner
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Born in 1957, Gerhard Krippner has more than twenty years of public accounting and tax consulting experience. He founded Stich-Krippner-Kink in January 1992. He works with clients in a variety of industries with a focus on computer hardware and software, information technology, construction and real estate, management consulting and manufacturing industries. He also advises international clientele wishing to establish a business and to set up operations in Germany. Gerhard graduated from the University of Applied Sciences Munich in business administration in 1984, degree: Diplom-Betriebswirt FH. He became a licensed Tax Adviser in 1989 and a Certified Accountant in 1992. Currently he holds the legal job titles of “Steuerberater” (Tax Adviser) and “Wirtschaftspruefer” (Certified Accountant), conferred in the Federal Republic of Germany (Federal State of Bavaria). He is a member of the Association of Tax Advisers and Chamber of Certified Accountants in Germany. He and his wife and daughter live in Munich, Germany.

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Contact(s): **Federico Pozzi**

FIRM PROFILE

Studio Nassini & Associati is a partnership of qualified independent chartered accountants, with expertise in company consultancy, tax matters, commercial law, administration and contracts.

We operate both nationally and internationally. Our offices are located in the city of Brescia, an important financial, commercial and industrial centre. It is about an hour from Milan by either train or car and about two hours travel from other important cities, such as Turin, Venice, Bologna and Genoa. It is also convenient for all main airports in Northern Italy.

Our firm was founded in 1980 and has grown steadily to its present size. Currently it is made up of over thirty qualified professionals, their assistants and other support personnel.

Services: Bookeeping, administrative consultancy, company consultancy, contractual advice, taxation consultancy, labour law consultancy, consultancy on international operations.

Industries Served: auto dealership, bank, charities, construction companies, distribution firms, insurance companies, information technology, farming, health care facilities, hospitality, individual and group medical practices, manufacturing, media, non profit organisation, professional firm, publishing, recruitment, retail store, transportation.

Federico Pozzi
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Born in Brescia on 14th November 1958
Academic and professional qualifications:
Degree in Economics and Commerce (Università degli Studi di Parma)
Enrolled at Albo dei Dottori Commercialisti di Brescia since 1983
Enrolled at Registro dei Revisori Contabili
Professinal information: Partner of Studio Nassini & Associati, he is specialised in company corporate and fiscal assistance particularly in advice to professionals, and in national and international fiscal planning.

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Contact(s):	**Reto Gribi** **Peter Gubler**

FIRM PROFILE

SUDAN PARTNER AG was established in Olten in 1917. We provide services in three main fields of activity: auditing, tax consulting and trust mandates. We offer personal service to our clients and specialize in medium-sized family-owned enterprises.

The core service of SUDAN PARTNER AG is auditing public and private companies, groups, cooperatives and trusts. The close merging of auditing and tax consulting leads to remarkable tax reductions for our clients.

We specialize in corporate taxation, prepare tax reports and liaise with tax authorities as necessary to insure compliance with governing tax authorities. We also provide tax returns for business owners and their families. Additionally, SUDAN PARTNER AG specializes in carrying out statutory audits of annual accounts, using advanced audit methodology. Our work in the auditing and the tax consulting fields has resulted in our ability to provide trust mandates for our clients. SUDAN PARTNER AG's guiding principle is to win client confidence by contributing to more transparency.

Reto Gribi
Email: r.gribi@sudan.ch

After completing a commercial apprenticeship, he obtained professional experience in financial accounts and internal cost accounting, becoming a commercial manager. In 1989 Reto joined Sudan Partner AG as an auditing assistant. In 1992 he passed the examination as trustee with professional training and two years later he obtained a diploma as certified auditor. Since autumn 1997 he has been a partner of Sudan Partner AG.

Reto is married. In the army, he was captain of an armoured battalion. He is a keen sportsman and his leisure time is devoted to skiing, golf and fitness training.

Peter Gubler
Email: p.gubler@sudan.ch

Born 1950 Lic. oec. HSG, Swiss Certified Auditor Managing Partner, President of the Administration Board He studied industrial management at the University of St. Gallen with auditing and tax consulting, as his special subjects. He worked at Ernst & Young, Zürich, from 1976-1981 and during that time gained experience in Anglo Saxon auditing methods and principles. He joined Sudan Partner AG as a partner in 1981 and has been managing partner since 1995. Peter is married with three children. He is an enthusiastic and active tennis player and a member of the central committee of Swiss Tennis.

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FIRM PROFILE

The primary objective of our professional service firm is and has always been the comprehensive satisfaction of our clients. In providing our services we adhere to the highest quality standards. Thus, we attach great importance to professional competence as well as flexibility, efficiency and personal support in all our services.

Our fee policy guarantees an optimal cost-value ratio and takes into account the level of complexity of the assignment.

Highly skilled and motivated employees rank among the most important success factors for our firm. With 10 partners and roughly 60 employees we operate from our offices in Guemligen (Bern). Eight of our professionals are Swiss Chartered Accountants (CPA, eidg. dipl. Wirtschaftsprüfer) and two are Swiss Certified Tax Experts (eidg. dipl. Steuerexperte).
Our main practice areas are

- audit and accounting
- corporate and private tax consulting
- VAT consulting
- management consulting
- consulting of communities and Non-Profit-Organisation
- due diligence audits / M&A

Fredy Bruegger
Email: fredy.bruegger@tr-bern.ch

Chartered tax expert, chartered accountant and financial controller, partner
Career: 1994-1998 Head of finance and accounting in a commercial group; qualified as a chartered accountant and financial controller; 1999-2002 Tax consultant in a major consultancy business
Qualified as a chartered tax expert
2002 Joined T&R AG 2005 Partner
Activities: Tax consultancy, Management consultancy
Main consultancy areas: Company conversions and succession planning; Due diligence audits; Value added tax consultancy, planning and auditing; Tax consultancy in relation to real estate
Specific branch and project experience: Trade; Services; Healthcare

Daniel Leuenberger
Email: daniel.leuenberger@tr-bern.ch

Daniel Leuenberger Chartered accountant, HWV graduate in business management, partner
Career: 1991-1995 Auditor in a major consultancy company; Qualified as a chartered accountant; 1995-1999 Consultant in a major consultancy business, Attended course to quality as a chartered tax expert; 1999 Joined T&R AG; 2001 Head of tax department, partner and member of the board of directors
Activities: Tax consultancy; Management consultancy; Public services and NPO

Main consultancy areas: Direct taxation consultancy and planning; Company conversions and succession planning; Value added tax consultancy and planning; Value added tax auditing
Specific branch and project experience: Healthcare; Public services and NPO; Insurance; Food industry

Tempelman & Partners

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Contact(s): **Pim van Batenburg**

FIRM PROFILE

Tempelman & Partners was founded in 1951 in the center of Rotterdam. Since then the practice has grown to an organization with more than 30 professionals, including four auditors.

Because of the firm’s relatively small size, the organization is capable of offering each individual client optimal attention under personal responsibility of a partner.

For the sake of permanent education and quality-maintenance, they are members of SRA (association of independent medium-sized auditors). The SRA takes care of peer-reviews, permanent education, develops and maintains an efficient audit-approach and keeps the firm informed about recent changes in their line of business.

Pim van Batenburg
Email: pim.van.batenburg@tempelman.nl

Title: Registered Accountant (chartered public accountant)
Profession: Auditor
In practice since: 1980
Partner since: 1994
Languages: Dutch, English, German, French
Specialization: Accounting Principles (Dutch and IFRS)
Audit of compliance with collective labour agreement

-Member of the board of SMA (business combination of 30 accounting firms in The Netherlands)
-Member of the board of CSA (combination of 20 accounting firms in The Netherlands that participates for 50% in Merger and Acquisition)
-Treasurer in several foundations

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Contact(s): **Vaida Kacergiene**

FIRM PROFILE

Audit, accounting, consulting

Vaida Kacergiene
Email: uabvap@takas.lt

Born in 1967, in Kaunas, Lithuania
Married, three children
Basic education - engineer of mahcinery production economy Lithuanian
Auditor's licence since 1997. Work experience as auditor 9 years.
Partner and director of UAB "Verslo apskaitos praktika"
Besides main activity: lecturer - expert of ISA; author of audit work papers database.
At present time - vicepresident of Lithuanian Chamber of Auditors
In 2006 Vaida Kacergiene biography was included in Lithuanian Stride Register.

Algimantas Kacergius
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Born in 1967, in Druskininkai, Lithuania
Married, three children
Basic education - master of financial management
Work experience as auditor's assistant 8 years.
Partner of audit company UAB "Verslo apskaitos praktika".

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FIRM PROFILE

UBD was established with the participation of 14 under oath consultants (CPAs). Each possesses a professional experience of 15-20 years and a vast knowledge and expertise in different industries. UBD is a registered PCAOB firm.

Mehmet Ali Demirkaya
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Mehmet Ali Demirkaya was born February 20, 1976, in Kars, Turkey. He grew up in Adapazarý, Turkey, where his father worked as a teacher. He graduated from Istanbul Unýversity (Economy Faculty) with a bachelor's degree in 1999, then started to work as a CPA trainee in Report Yeminli Mali Musavirlik Ltd.Sti. He became a CPA in 2002. Mehmet took a one-year Languages Program at Bogazici University and converses well in English. He has worked for Ulusal Bagimsiz Denetim ve YMM A.S. since 2003. He has performed as Auditor and Manager of Independent Audit since 2005. His interests include archaeology, windsurfing and he enjoys traveling.

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Contact(s): **Steven L. Tait**

FIRM PROFILE

Walker & Armstrong LLP is a licensed Certified Public Accounting firm offering accounting, auditing, tax, and consulting services. The firm has offices in Phoenix and Sedona, Arizona, and maintains a full-time staff of approximately 20 to 25 individuals, including three partners.

The firm was established over thirty years ago, and has grown by developing and maintaining long-term relations with our clients and our community. We attribute our success to our clients and friends, and to our commitment to the following goals:

- Providing quality and timely services
- Training and retaining experienced professionals on our staff
- Keeping up-to-date on technology to improve services and efficiency
- Maintaining top-notch research capabilities for tax and business consulting
- Being accessible to clients and associates
- Meeting our client's changing needs

Steven Tait
Email: sltait@wa-cpas.com

Steven L. Tait is the managing partner and partner in charge of audit and accounting services. He has been a practicing Certified Public Accountant for over twenty-five years, eighteen of which have been with Walker & Armstrong, LLP.

His duties include directing the firm's audit & accounting operations, including review of accounting and audit engagements, scheduling staff assignments and monitoring completion of each engagement.

Mr. Tait has extensive audit and accounting experience with a wide variety of organizations, including manufacturers, distributors, construction, financial institutions, legal, medical and engineering professions, health care organization, retail operations, leasing companies, land development, counties, municipalities, Indian communities, housing authorities and nonprofit organizations.

Steven L. Tait holds a Bachelor of Science degree in Accounting from Arizona State University. Mr. Tait has been actively involved in continuing professional education programs throughout his career.