



Malin, Bergquist & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

SEC / PUBLIC COMPANY SERVICES

Malin, Bergquist & Company, LLP is a leading regional firm in Pennsylvania that has been working with publicly traded companies since the early 1990's. The firm has been registered with the Public Company Accounting Oversight Board (PCAOB) since their inception, and has grown its public practice niche during that time. With offices in Erie, Pittsburgh and Greensburg, the firm is well-positioned to assist clients with laws and regulations established by the Securities Exchange Commission (SEC), the PCAOB, and the Sarbanes-Oxley Act of 2002.

SEC/PUBLIC COMPANY SERVICES KEY HIGHLIGHTS

- Partners, Managers and Seniors have significant SEC experience within many industries
- Member of CPAmerica International to help coordinate remote accounting work
- We recently hired a Director of SEC/Public Company Services to lead expansion in this area
- No deficiencies noted in our audits of SEC registrants from our most recent PCAOB inspection
- Fee commitment: our audit service fee is not to exceed amounts defined for a three-year period

The following illustrates the SEC/Public Company Services of Malin Bergquist:

| <i>Public Company Audit Services</i> | <i>Sarbanes-Oxley 404 Readiness Services</i> | <i>Tax and Other Services</i> |
|---|---|--|
| <ul style="list-style-type: none">• Audits of financial statements and quarterly reviews• Audits of management's assessment of internal controls over financial reporting• Work directly with the SEC on client issues to ensure correct accounting treatment and interpretation of SEC rules and regulations• Industry expertise in areas of manufacturing, technology, publication, insurance, oil/gas, environmental remediation• IPO experience: work with company underwriters, attorneys, and other firms | <ul style="list-style-type: none">• Direct consulting for 404 / internal control compliance• Key control rationalization• Hands-on SOX experience from within industry• Outsourced internal audit function / temporary help• Testing of key controls to prepare for management's assessment of controls• IT expertise to ensure that effective IT controls are in place and working properly• SAS 70 reviews• Remediation assistance | <ul style="list-style-type: none">• Tax compliance• Tax planning and strategy• Employee benefit plans• SEC consulting services• Due diligence for M&A• Valuation services• International audit services (can apply to SEC niche)• Comfort letters• SEC preferability letters• Other value added services (e.g., risk-based topics, fraud investigation, etc.) |

A member of our SEC practice would welcome the opportunity to meet with your management team in person to discuss our services in greater detail and how we may best serve the future needs of your business.