

SEC SERVICES

CONNECTING OUR CLIENTS WITH THE WORLD



MSPC
Certified Public
Accountants and Advisors

An independent firm associated with
MOORE STEPHENS
INTERNATIONAL LIMITED

SEC SERVICES



MSPC Certified Public Accountants and Advisors, P.C. is thoroughly familiar with the reporting and compliance obligations of public companies having worked in the public arena for over 30 years. We have expertise in the initial public offering (IPO) process, the filing of registration statements, and the conduct of audits and reviews in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB).

Throughout our history of working with public company clients, MSPC has continually met all of the peer review requirements of the American Institute of Certified Public Accountants. MSPC has received an unqualified opinion for every peer review conducted since 1980, which means that our accounting and auditing services meet or exceed professional standards. Since the establishment of the PCAOB, we have also been subject to their periodic reviews, which have been successfully completed.

We have been involved in over 200 registration statements, which have raised proceeds ranging from \$500,000 to \$250 million. Our experience allows us to guide clients through the reporting process quickly, effectively and successfully, regardless of the size of the offering.

Our success with public companies is driven by more than our unique ability to help streamline the filing and reporting process. You deserve to interact and communicate regularly with knowledgeable and experienced decision-makers. That is why MSPC's principals are engaged in all aspects of the audit, including day-to-day in-field execution of the audit plan.

No matter where your business takes you, MSPC is your connection to the resources critical to your success.

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SEC Reporting and Compliance Services

Our services are designed for publicly traded companies, as well as for entrepreneurial companies that may be considering an IPO. These services include:

- Compliance with annual and quarterly filing requirements of the Securities Exchange Act of 1934
- Consent to the inclusion of our audit reports related to financial statements
- Initial public offerings and registration statements under the Securities Exchange Act of 1933
- Reviewing annual reports to shareholders and other filings, providing comment to management regarding consistency with the audited financial statements
- Advising companies on the requirements of the Sarbanes-Oxley Act of 2002
- Tax planning and compliance
- Mergers and acquisitions
- Private placement memorandums and offerings exempt from registration under Regulation D

Our experience covers complex accounting issues such as:

- Asset impairment issues
- Business combinations
- Derivative instruments and hedging activities
- Emerging issues related to fair value accounting
- Issues related to convergence with International Accounting Standards
- Restructuring
- Revenue recognition
- Reverse mergers and recapitalizations
- Share-based compensation
- Variable interest entities

MSPC is an:

- Independent accounting firm registered with the Public Company Accounting Oversight Board (PCAOB)
- Member, American Institute of Certified Public Accountants (AICPA) Center for Public Company Audit Firms
- Member, AICPA Employee Benefit Plan Audit Quality Center
- Member, AICPA Private Companies Practice Section
- Independent firm associated with Moore Stephens International Limited, an association of more than 350 independent accounting and consulting firms with over 600 offices in 95 countries.





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