

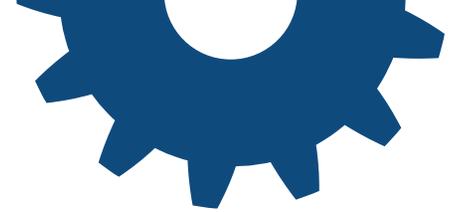


SEC COMPLIANCE SERVICES

10-Q & 10-K Preparation and SOX Evaluations

RIVERS & MOOREHEAD

Pre-Audit, Financial Reporting and Business Valuation Consulting



How much more could your business accomplish if your public company reporting obligations were a non-event?

Rivers & Moorehead is a CPA firm that specializes in providing outsourced SEC compliance services to companies nationwide. Our services include:

- **10-K AND 10-Q PREPARATION**
- **SARBANES-OXLEY 404 EVALUATIONS**
- **VALUATION SERVICES**
- **TECHNICAL ACCOUNTING SERVICES (POSITION PAPERS, ETC.)**
- **PRE-AUDIT PREPARATION**
- **IPO READINESS**

By offloading critical tasks to our team of experts, our clients improve their abilities to meet their reporting deadlines with the quality that is mandated by their audit firms. In doing so, our clients are left free to focus on running their business and improving their bottom line.

We offer a seamless solution to SEC compliance.

We supplement your team with experts to prepare and disseminate quarterly filings, evaluate technical disclosure requirements, evaluate SOX effectiveness, and quarterback the process with key stakeholders and external service providers.



"To meet the rigorous demands of our clients and their auditors, we employ highly skilled experts and arm them with a knowledge base of technical resources, templates and position papers developed since 2004. Our growing referral base is a testament to the great work that we do for clients across the country."



Steve Rivers, CPA
Managing Partner
SEC Compliance Practice Leader

OUR PUBLIC CLIENTS INCLUDE

Avnet (NASDAQ: AVT)

ON Semiconductor (NASDAQ: ONNN)

Amkor Technology (NASDAQ: AMKR)

The Joint (NASDAQ: JYNT)

Insys Therapeutics (NASDAQ: INSY)

Encore Capital Group (NASDAQ: ECPG)

CableOne (NYSE: CABO)

LifeLock (NYSE: LOCK)

Limelight Networks (NASDAQ: LLNW)

SMTP.COM (NASDAQ: SMTP)

America's Suppliers (OTCPK: AASL)

Deep Down (OTCPK: DPDW)

Nanoflex Power (OTCPK: OPVS)

LiveDeal (NASDAQ: LIVE)

Cellular Biomedicine (NASDAQ: CBMG)



We are a group of technical accountants available to serve as an extension of our clients' accounting department. We employ only experienced Big Four and national firm CPAs, strong controllers and technical experts. Our reputation for excellence and execution are the reason why we are regularly referred in by leading CPA firms across the country.



"When we looked to a service provider for Sarbanes-Oxley assistance, we selected Rivers & Moorehead based on our past experience with their SEC Compliance team and their reputation for excellence. So far, so good."

Frank Joyce
CFO
The Joint Corp.



1933 & 1934 FILINGS

Our engagement teams have filed hundreds of filings with registrants of all sizes. Audit firms regularly refer us to their SEC registrant clients because of our expertise in executing the SEC filing process. Our proprietary tools and skilled engagement teams maximize efficiencies through:

- Addressing technical accounting issues
- Establishing filing schedules and dependencies
- Preparing the initial draft filing
- Coordinating the edit and review processes
- Coordinating Edgarization and XBRL tagging
- Facilitating disclosure checklist participation
- Performing quality control checks
- Preparing tie-out binders as a key control

TECHNICAL ACCOUNTING

Quarterly reviews and annual audits can get delayed awaiting technical expertise or valuation services on a specific subject. Our firm has some of the best experts available and can help companies get through these issues quickly and cost effectively. Our clients range from startups to \$30 billion enterprises and we have a reputation for excellence. Our services include:

- Drafting technical position papers
- Performing valuation analysis for business combinations
- Assessing goodwill and asset impairments
- Valuing complex financial instruments including derivatives
- Addressing technical matters associated with equity compensation

SOX EVALUATIONS

Our evaluation begins with a fully documented database of over 230 controls, allowing us to provide a more efficient and cost effective SOX engagement. More importantly, our vast SOX experience allows us to locate gaps in controls management is looking to remedy. Our services include:

- Performing risk assessment
- Identifying significant locations and processes
- Documenting key controls
- Evaluating design effectiveness
- Evaluating operating effectiveness
- Analyzing deficiencies
- Designing and initiating remediation efforts



"After our spin-off from Graham Holdings, we turned to Rivers & Moorehead to assist with our 10-Q and other SEC compliance obligations. They have a solid reputation and our auditors had worked with them on many occasions. We were extremely pleased with their performance."

Pat Dolohanty
Vice President/Treasurer
Cable One, Inc



To discuss ways in which we can help
please contact Steve Rivers at
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