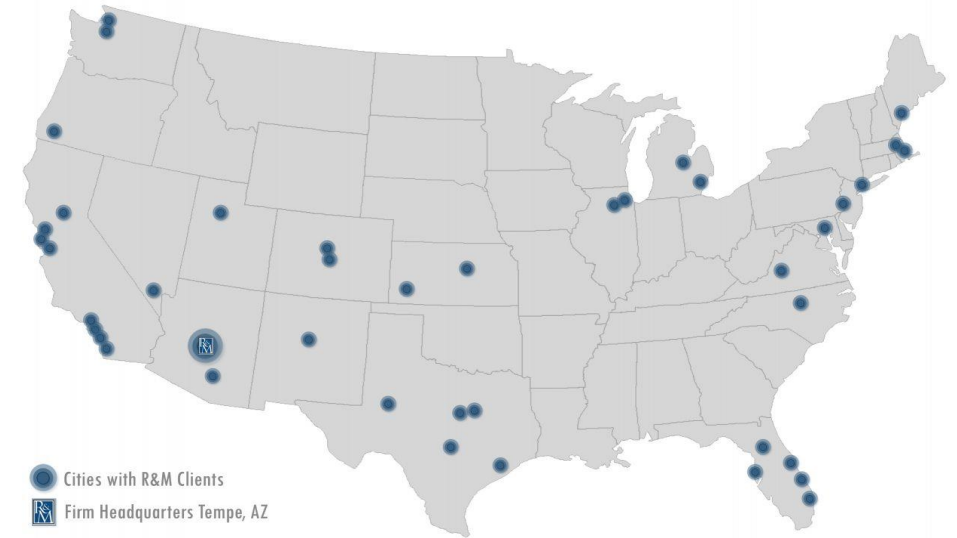


ACCOUNTING ADVISORY SERVICES



ABOUT RIVERS & MOOREHEAD

- INTERNAL AND EXTERNAL FINANCIAL REPORTING
- PRE-AUDIT SERVICES
- TECHNICAL ACCOUNTING SERVICES
- FIRST 100-DAY ACTIVITIES
- BEST PRACTICE IMPLEMENTATION
- ACCOUNTING AND FINANCE LEADERSHIP
- STAFF AUGMENTATION
- BUSINESS VALUATION
- IPO READINESS
- SEC & SOX COMPLIANCE



Firm Inception

2004

Clients Served

>350

Consulting Hours

>200K

Market Position

1st

ACCOUNTING ADVISORY FOR PRIVATE EQUITY

REPRESENTATIVE ENGAGEMENTS

Accounting for Business Combinations
Accounting System Selection
ASC 606 and ASC 842 Consulting
Cash to Accrual Adjustments
Data Room Preparation
Develop KPI and Financial Dashboard
Develop Monthly Financial Reporting Package
Discounted Cash Flow Analysis
Divestitures
Embedded Derivative Analysis
Goodwill and Long-Lived Asset Impairments
Integration Assistance
Internal Control Analysis
IPO Readiness
Monthly Close Process Improvement
New Accounting Standard Implementation
Policies and Procedures Development
Pre-Audit Preparation
Proxy Statement Preparation
Reconciliation Projects
Restatement Activities
Sarbanes-Oxley Consulting
SEC Reporting
Standard Costing System Implementation
Stock-Based Compensation
Technical Research and Position Papers
Value Acquired Intangible Assets
Working Capital Adjustment

We are an elite group of accounting advisors available to serve as an extension of our clients' accounting and finance staff.

Using Rivers & Moorehead affords you access to more senior level talent, draws on proven processes, and eliminates the human resource risk of a key individual either leaving or being otherwise unavailable, providing a timely and reliable solution to the pressing needs that come with each addition to a portfolio.

Our outcomes result in clean, accurate and timely financial reporting and support both internal decision making and external compliance activities. Additionally, fees for our services are typically non-recurring and an add-back to adjusted EBITDA.

ACCOUNTING ADVISORY FOR PRIVATE EQUITY

SERVING CLIENTS AT ALL STAGES OF A PORTFOLIO COMPANY LIFECYCLE

Sale or IPO

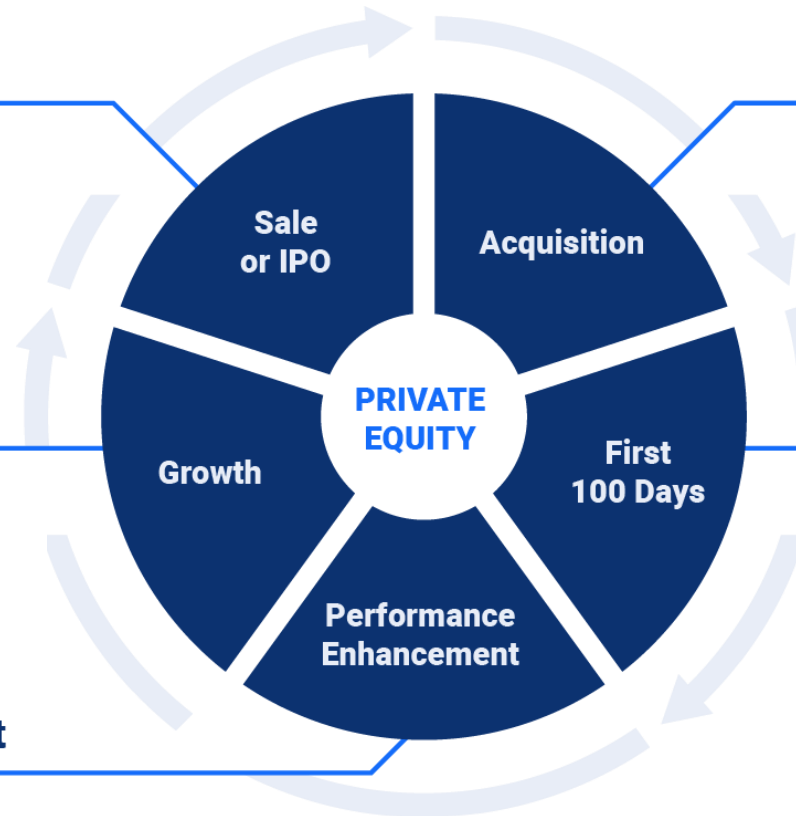
- IPO Readiness
- SOX Internal Control Readiness
- Data Room Preparation
- Transaction Specific Financial Reporting (e.g., CIM for private, S-1 for public)

Growth

- Audit Preparedness
- Bolt-on Acquisitions
- Bank Reporting
- Valuation Services
- Carve-out Financial Statements
- Accounting System Selection

Performance Enhancement

- System Implementation
- Process Improvements
- Ad Hoc Projects
- Internal Control Evaluations



Acquisition

- Purchase Accounting
- Cash to Accrual Adjustments
- Process and System Integration
- Valuation Services

First 100 Days

- Develop KPI and Financial Dashboard
- Develop Financial Reporting Package
- Record Purchase Accounting
- Valuation of Intangible Assets
- Provide Transitional Finance Resources
- Prepare Working Capital Adjustment
- Post-Merger Integration Activities
- Valuation of Equity Compensation

SMALL FIRM, BIG RESULTS

We compete with the largest, most prestigious accounting advisory firms in the country, employing consultants with similar backgrounds and skills. However, our small, owner-operated structure allows our leadership to directly manage each and every engagement and we are in constant communication with our teams about the subtleties of each engagement. In hiring us, you are leveraging the collective knowledge of the entire firm, something that would be difficult for a larger firm to replicate.

Leveraging the collective knowledge of the firm means that we have built standard processes, tools and templates through hundreds of engagements. These processes, tools and templates are engrained throughout our team members so that in periods of need we can add additional staffing that can plug and play in no time. Leveraging also means that when an issue arises, chances are we have a prior engagement that closely mirrors the fact patterns. We can utilize this existing work product to arrive at the answer quickly and efficiently.

SAMPLE TECHNICAL EXPERTISE

ASC 606 Revenue Recognition

ASC 842 Lease Accounting

Beneficial Conversion Features

Business Valuation

Collaborative Arrangements

Contingent Consideration

Contingent Liabilities

Convertible Securities

Debt Modifications

Derivatives

Discontinued Operations

Discounted Cash Flow Analysis

Stock Based Compensation

Joint Ventures

Earnings Per Share

Equity Method Investments

Equity Valuation

Fair Value Opinions

Financial Forecasting

FX Currency Transactions

Income Tax Provisions

Going Concern

Goodwill & Asset Impairments

Subsequent Events

Non-Controlling Interests

Notes to Financial Statements

Policies & Procedures

Purchase Accounting Transactions

Purchase Price Allocations

Variable Interest Entities