

In today's highly regulated environment, it's more important than ever to engage high quality and responsive professionals with significant experience working with publicly traded companies.

Whitley Penn has assembled a well-qualified team of business professionals that have significant public company experience from both a public accounting and industry perspective. We currently work with approximately 50 publicly held companies, including both Form 10-k and 11-k filers. Our clients include both smaller reporting companies as well as accelerated filers requiring an integrated audit. We are subject to inspection by the PCAOB and our most recent inspection was in 2011 and resulted in a clean report with no findings.

Additionally, we have audit experience working with companies listed on foreign exchanges including the Alternative Investment Market ("AIM") and the Toronto Stock Exchange ("TSX"). Therefore, we have experience auditing under International Financial Reporting Standards ("IFRS").

Why Choose Whitley Penn?

The following describes the types of services we can provide to your company:

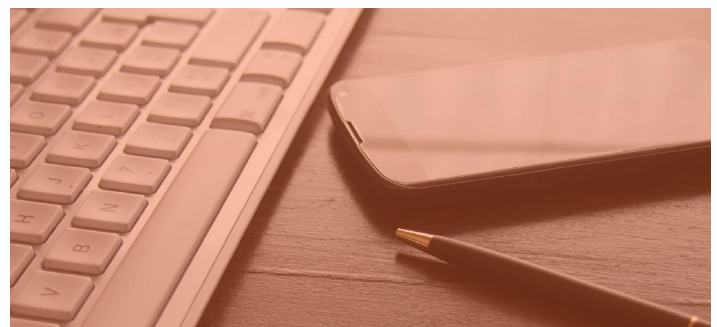
Audit, Assurance and Attestation Services

- Audits of annual reports on Form 10-K
- Reviews of quarterly reports on Form 10-Q
- Audits of annual reports on Form 11-K
- Reverse mergers
- Initial public offerings
- Debt offerings
- Follow-on stock offerings
- Acquisitions
- Dispositions

Global Reach

We understand that most companies in today's business world are no longer solely domestic. Whitley Penn is a member of Nexia International, a network of independent accounting and consulting firms with member firms in over 100 countries. Even though we are a regional firm with exceptional internal technical expertise, our strategic alliances provide us access to industry and subject matter experts at some of the largest and most specialized firms worldwide.

Whitley Penn has consistently been named among the top 25 firms in the country by *INSIDE Public Accounting*. We believe our success has been accomplished by focusing on the quality of our services and developing a quality team of professionals. Our culture of growth has allowed us to minimize professional staff turnover, which allows us to fulfill our commitment to staff continuity to our clients.



SEC Compliance Consulting and Advisory Services

- Sarbanes Oxley 404 assessments
- Consulting on SEC and GAAP technical issues
- SEC filing and audit preparation support
- Internal audit assistance
- Valuation
- Tax provision preparation
- Fraud investigations
- Business process improvement