





Our reputation is rooted in an unwavering commitment to quality service, deep industry and technical knowledge, and a passion for the success of our clients and our team members. Highly satisfied clients and enduring client relationships have defined Weaver beyond market cycles and across generations. **We look forward to the opportunity to contribute to your success.”**

John Mackel, CPA
Managing Partner and CEO



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Weaver at a Glance

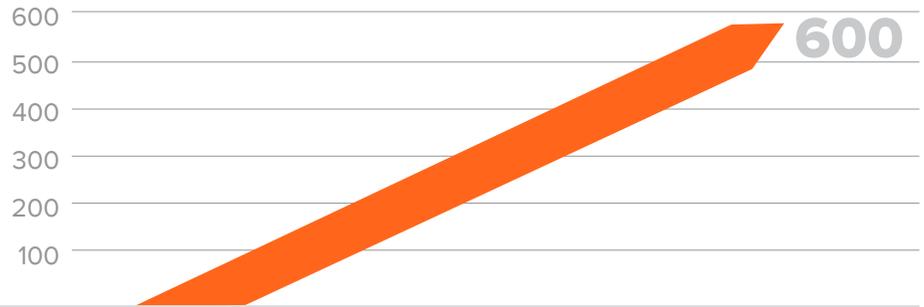
Weaver's culture is the culmination of talented people, the right tools and training, and an enjoyable professional environment.

Every day, we bring together the right resources so our people can accomplish their best work.

And at the center of the great work we do
...are our clients.

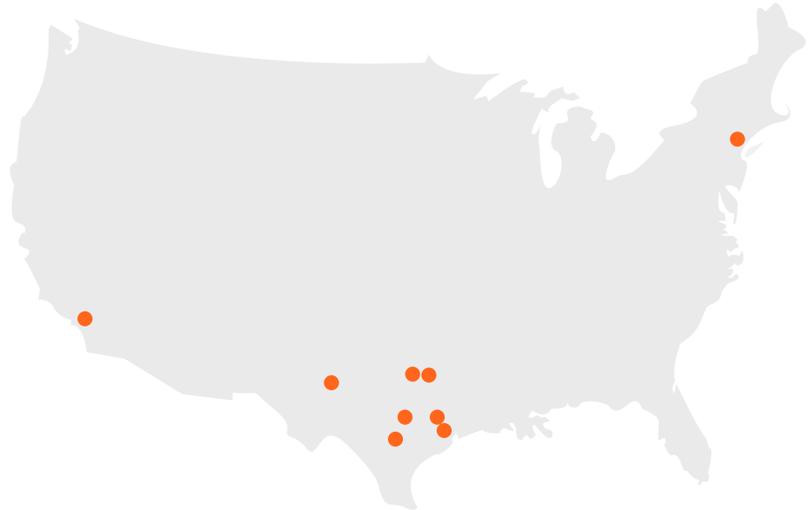
People

We are a growing firm with more than 600 employees from 17 countries, including China, France, Serbia, Zimbabwe and many more.



Locations

We have Texas offices in Austin, Conroe, Dallas, Fort Worth, Houston, Midland and San Antonio. We also have offices in Los Angeles, California and New York, New York.



Providing quality
client service
since 1950

7 Texas locations

9 U.S. locations

Rankings

Weaver is the largest independent accounting firm in the Southwest and is consistently ranked among the top 40 firms in the country. We are also a best company to work for across Texas.



Global Network

 an independent member of
BAKER TILLY
INTERNATIONAL

126 firms

147 countries



Delivering quality service is one of our core strengths.

Our commitment is to help each client manage the various risks and regulatory requirements facing their business, and to help them capitalize on every opportunity.”

W. David Rook, CPA
Chief Operating Officer
Assurance and Advisory Services

Assurance and Advisory Services

We transform the audit experience from an exercise in meeting your company's compliance requirements into a positive experience marked by bringing current insights and best practices to your business. Our assurance services include:

- Agreed-upon procedures
- Audit, review and compilation
- Peer review
- IFRS assessment and conversion
- Private equity services
- System and Organization Control (SOC) reporting
- Employee benefit plan audit
- Public company services

Additionally, we offer a full suite of advisory services, including risk, IT and financial advisory services, as well as forensic and litigation services. We have a dedicated public company practice with professionals experienced in providing assurance services to public companies. We also have extensive experience serving private equity firms and their portfolio companies with everything from financial statement audits, to transaction work, to IPO readiness.

Public Company Services

Whether you are already registered with the SEC or are considering an IPO, Weaver understands the nuances and complexities of your situation. We can provide audit, tax and SEC filing assistance.

Well-respected for quality audits that combine objectivity and independence with insight, Weaver has a dedicated audit practice to help public companies operate with trust and confidence in an increasingly complex regulatory and economic environment.

Weaver offers a comprehensive set of advisory services to help your company prepare to be public, including risk advisory services like IPO readiness and Sarbanes-Oxley compliance assistance; and financial advisory services related to buy- or sell-side transactions, due diligence, and structuring and closing deals. Regardless of the nature or size of your operations and transactions, our team can help.

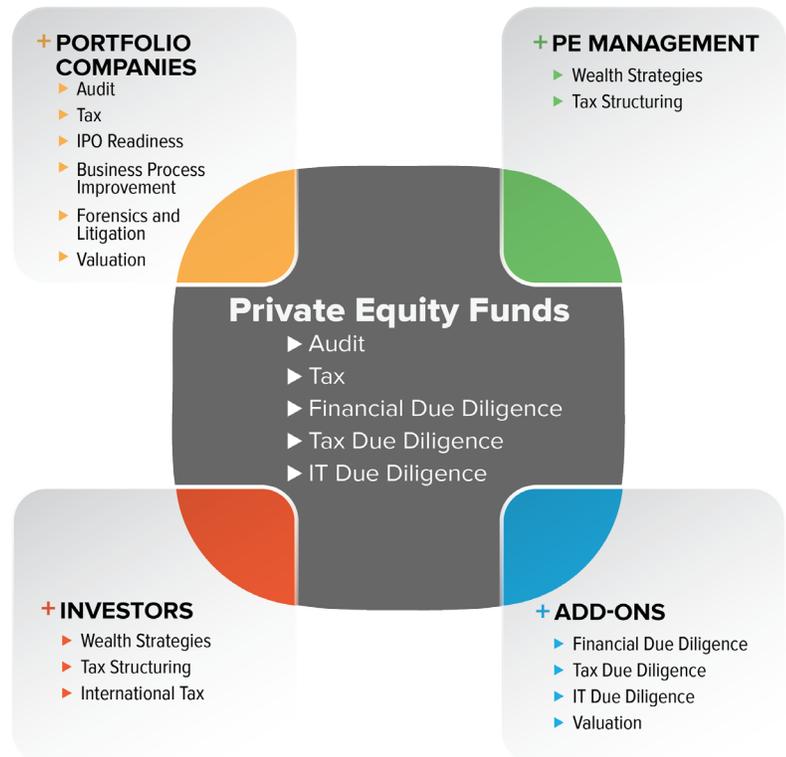
Some of our services to public companies include:

- Agreed-upon procedures
- Audit and review in conjunction with Forms S-1, 10-K and 8-K
- Budgeting and benchmarking
- Corporate restructuring and recapitalization
- Internal audit
- IPO readiness
- Ownership succession planning
- Preparation of hedge documentation for derivatives
- Purchase-price allocation and push-down accounting for business combinations
- Sarbanes-Oxley compliance
- Start-up plans and organizational studies
- Valuation and due diligence

Private Equity Focus

Weaver's private equity practice combines national firm expertise and capabilities with the client service of a smaller firm. We provide private equity firms, their portfolio companies, family offices, independent sponsors and mezzanine firms with trusted advice and financial information.

Private equity investors turn investments into catalysts for growth. At Weaver, we are dedicated to helping private equity firms realize significant value from each transaction. We can help provide critical deal findings in a time-sensitive environment, and we customize our scope and approach to meet our clients' needs. We go beyond performing due diligence assistance to deliver services throughout the transaction and investment life cycle. Every one of our clients receives senior-level service, high-quality results and unparalleled value.





Risk Advisory Services

The most successful organizations are those that effectively balance governance, risk and compliance with daily operational needs and long-term strategic goals. Weaver provides specialized Risk Advisory services designed to do just that.

Rooted in industry best practices and key regulatory guidance, we have the experience and insight needed to translate complex information into the knowledge necessary to make strategic business decisions. Whether looking to establish a top-down approach for managing risk, navigate an increasingly complex regulatory landscape or improve operational performance, we tailor our approach, teams and reports to meet your immediate needs and support your long-term goals.

Specific governance, risk and compliance services include:

- Risk assessment
- Fraud risk assessment
- Enterprise risk management
- Internal audit
- Internal control evaluation
- Sarbanes-Oxley readiness and compliance
- Business process analysis and improvement
- Regulatory compliance
- Revenue recognition and lease accounting standard consulting

Financial Institutions Consulting

Financial institutions continue to face a challenging environment with increasing regulatory requirements. Weaver's experienced financial institutions team—with seasoned CPAs, former bank regulators, internal auditors, former lenders and IT security professionals—helps banks and other financial institutions manage the complex risks and compliance requirements these circumstances create. With our deep industry knowledge, we help our clients assess financial, operational and compliance risk, providing efficient solutions to mitigate risk and exposure.

In addition to core audit and tax services for financial institutions, we offer:

- FDICIA compliance, Sarbanes-Oxley and the Model Audit Rule
- Enterprise Risk Management
- Internal audit
- Regulatory compliance reviews and preparedness:
 - Lending, deposit and other consumer regulatory compliance
 - BSA/AML compliance
 - IRR/liquidity risk management
 - Fair Lending compliance
 - ACH/RDC compliance
 - CFPB evaluation and readiness
- FFIEC IT assessments
- GLBA compliance
- IT controls and security assessments



IT Advisory Services

We are focused on delivering performance-enhancing consultations that simultaneously address your IT and business agendas. We work directly with CIOs and others to create more risk-aware, effective IT organizations that can nimbly drive process efficiencies throughout your company and better support and deliver transformational business change. From cloud computing to mobile payment information, data integrity and information security have never been more crucial. With a range of specialized IT advisory services, Weaver can help your company distinguish IT as a strategic advantage to succeed in the age of big data.

Weaver is also one of the few accounting firms to be a Qualified Security Assessor (QSA) registered with the PCI Security Standards Council.

Specific services include:

- Application controls review (automated business process controls)
- Business continuity and disaster recovery
- Cloud computing assessment
- Data analytics
- Data privacy
- HIPAA compliance reviews
- Information security and vulnerability assessment
- ISO27001 reviews
- IT audit
- IT governance and organizational effectiveness
- IT risk assessment
- Pre- and post-implementation application reviews
- System and Organization Control (SOC) reporting
- Certified Ethical Hacker (CEH) network security assessments
- PCI data security assessments

Employee Benefit Plans

When it comes to employee benefit plan audits, companies need a firm that not only understands plan nuances and intricacies, but also has the approach, experience and insight to perform the audit with minimal interruption to day-to-day operations.

Weaver provides companies with the best of both worlds: the level of knowledge and experience of a large, national firm with the personalized service and reasonable rates of a smaller firm. Our clients get quality, responsiveness and value.

Whether a company sponsors a single plan for 100 participants or multiple plans for 50,000 employees across the country—or anything in between—Weaver has the expertise to efficiently and effectively complete the audit. Our consistent approach, dedication to quality and years of employee benefit plan experience mean our clients can file audited financial statements with confidence.

Audited plan assets range from **<\$1 million** for plans sponsored by privately held companies and nonprofits **to more than \$8 billion** for plans sponsored by publicly traded companies.



Financial Advisory Services

Business owners and investors face challenges determining the market value of a business or navigating the complex deal continuum during an acquisition or divestiture. Weaver's experienced Financial Advisory Services team utilizes proven processes and tools to evaluate and improve businesses from financial accounting, tax and IT perspectives. In addition to providing clients with independent, supportable documentation, our team can help identify and resolve hidden issues to prevent unforeseen delays and unexpected surprises, as well as provide points of negotiation in the execution stage.

We are widely recognized for delivering exceptional attention to detail and for our personal level of service. Our team is nimble, responsive, and delivers a high level of expertise at a better value than larger, national firms. Working with Weaver, your company will benefit from an efficient transaction process that enables you to focus on your core business.

Weaver offers a variety of financial advisory services to commercial clients, private equity firms, individuals and professional service firms. These services include:

Transaction services

- Quality of earnings
- Accounting processes
- Working capital analysis
- Tax due diligence and structuring
- IT applications
- IT infrastructure

Valuation services

- Purchase-price allocations
- Goodwill impairment
- Stock options and warrant valuations
- Fresh-start accounting
- Mergers and acquisitions
- Estate and gift tax valuations

Forensics and Litigation Services

Our team combines forensic accounting and fraud investigative skills with deep industry knowledge, enabling us to swiftly and discreetly get to the facts. By discovering and documenting evidence, reconstructing events, conducting interviews, analyzing complex financial transactions or providing expert testimony, our team can help you recover your losses, mitigate future damage and develop support for legal actions if that becomes necessary.

The forensics team includes professionals who are certified in fraud, ethics/compliance and information technology. We have forensics and litigation services experience in a wide variety of industries, including oil and gas, health care, receiverships, local government and financial services.

Our services include:

- Damage calculations
- Expert witness testimony
- Dispute services
- Corporate investigations
- Litigation services
- Receiverships
- Regulatory compliance
- Anti-fraud assessments
- Wealth management controversies



Strategic tax planning provides tremendous value. With our knowledge and experience in dozens of industries, **we can customize a tax strategy to your organization's needs**, leveraging federal, state, local and international tax strategies. We also offer wealth strategies for family-owned businesses and individuals.”

Clint Siddons, CPA
Chief Operating Officer
Tax and Strategic Business Services

Tax Services

Let Weaver help you plan ahead and capitalize on opportunities at your own pace. Our tax planning approach helps eliminate tax liability surprises and provides you with greater insight into your overall strategic planning process. We study current industry trends, consider the issues particular to your business and develop the right approach to help ensure your long-term success.

In addition, we provide a depth of strategic tax services to help you, including individual and fiduciary income tax; estate, gift and trust tax; and generation-skipping transfer tax.

Federal Tax Compliance and Planning

At Weaver, we believe tax compliance and planning should do more than just meet filing deadlines and help eliminate unpleasant tax surprises. We untangle the intricacies of federal tax laws to uncover and plan for tax opportunities your organization can use to achieve its financial goals. With expertise in many industries, we have the depth of knowledge and experience to create a tax plan tailored to support your organization's overarching business strategy. We'll consider your company's issues and opportunities and deploy the right tax strategies to meet your short- and long-term needs.

Specialized tax services include:

- Compensation planning
- Stockholder (buy/sell) reviews
- Federal and state tax credit reviews
- Inventory and LIFO studies
- Cost segregation
- Choice of entity
- 1031 tax-free exchanges
- ASC 740: Tax Provision Compliance and FIN 48 Analysis
- Net operating loss utilization
- Representation before the IRS and other taxing authorities
- Research and development tax credit

State and Local Tax

State income, franchise, gross receipts-based taxes, sales and use taxes and personal property taxes are complex and constantly changing areas of state and local tax. Filing requirements (i.e., nexus issues), taxability of transactions and exemptions are particularly intricate. Rules vary widely between states, and the compliance and accounting for such taxes can be burdensome on any size business. Too often these complexities become a drain on tax department resources and company profits. We're here to help.

Weaver's multi-state experience across industries is only the foundation for meeting your needs. We'll closely study your business to understand your particular tax issues and financial goals. Then, we'll create a strategic tax plan to help you achieve those goals.

Specific services include:

- Income/franchise tax refund reviews
- Sales and use tax refund reviews
- Audit defense and controversy hearings and appeals
- Nexus requirements
- Apportionment methodologies
- Outsourcing of income/franchise and sales and use tax compliance
- Due diligence for acquisition and divestiture activities
- Personal property tax compliance and consulting
- Voluntary disclosure/tax amnesty negotiations
- Transaction structuring
- Unclaimed property reporting and policy and procedure consultation
- Unitary taxation
- Credit and incentive negotiation



International Tax

Technology advancements have made it easier than ever to conduct business on a global scale; however, import duties, international tariffs, disclosures and the financial issues of foreign business are increasingly complicated for many companies. Weaver offers a variety of international consulting and compliance services that cater specifically to the tax needs of international companies, as well as those planning to operate internationally.

For individuals, we can help with tax planning and secondment arrangements, plus address work permit and visa issues. And, if you are ever audited, whether in the U.S. or abroad, Weaver can help defend you.

Some of our services include:

- Business modeling
- Cross-border transaction planning, structuring and management
- Expatriate tax compliance and planning
- E&P computations and interest expense allocations
- Foreign tax credit planning and compliance
- Global structuring, M&A and refinancing strategies
- Off-shore asset protection strategy
- Supply-chain and shared services review
- Transfer pricing compliance documentation
- U.S. and foreign tax audit defense

Wealth Strategies

Authentic relationships are important to us at Weaver. Relationships are based on mutual respect, and we conduct business with dignity, modesty, confidentiality and the highest professional and ethical standards.

We know that your financial needs and goals are as unique as you and your family. Our Wealth Strategies team can help you design long-range plans for the growth and protection of your wealth, while providing strategies and tactical assistance to manage the day-to-day challenges that accompany wealth.

Specific services include:

- Estate, gift and trust planning
- Family office
- Philanthropic planning
- Retirement planning
- Family business and succession planning
- Tax strategies



One of the keys to our success is our extensive knowledge of the industries we serve. Weaver professionals are **talented CPAs and advisors with top-notch training and valuable knowledge.** The industry experience and insight we bring to our clients is part of **the Weaver difference.”**

John Mackel, CPA
Managing Partner and CEO

Our Industry Focus

Our clients value the depth of our experience and technical knowledge in some of the most complex and highly regulated industries. Our work is distinguished by our keen understanding of the ever-changing regulatory and market conditions that influence your operations and impact your success.

We understand the specific issues and opportunities in financial services, oil and gas, renewable energy, manufacturing and distribution, real estate, construction, technology, health care and many other industries. In addition, we have deep experience working with school districts, state government agencies, municipalities, nonprofits and higher education institutions.



Our financial services team is
deeply experienced, responsive
and committed to our clients' success.

Financial Services

At Weaver, we deliver professional services to companies across the financial services industry, including alternative investment companies, banks, broker/dealers, endowments, insurance companies, real estate holding companies and trust funds. We serve more than 500 hedge, private equity, venture and real estate funds, controlling billions of invested capital.

From our dedicated hedge fund professionals to our seasoned bank compliance and consulting professionals, we bring together a unique combination of knowledge and well-established relationships with market participants across the financial services industry.

Weaver also has a Financial Institutions Consulting practice that focuses on assisting banks, mortgage companies, credit unions and more.

See page 9 for additional information.

Services beyond core audit and tax include:

- System and Organization Control (SOC) reporting
- IT audit
- Internal audit
- IPO readiness
- Risk assessment
- Sarbanes-Oxley compliance
- State and local tax
- International tax
- Valuation
- Financial and operational due diligence
- Cash-flow modeling and projections
- Balance sheet structuring
- Forensic accounting
- Business process analysis and improvement

Oil and Gas

As a market leader, we have decades of experience serving all sizes of public and private energy companies, with a concentration in private equity-sponsored E&P and midstream companies.

Many of the world's leading domestic and global energy companies choose Weaver, including E&P, refining, fuel producers and marketers, independent oil traders, pipeline transportation and energy storage companies; local business owners and operators; PE firms with oil and gas holdings, oilfield service companies and more.

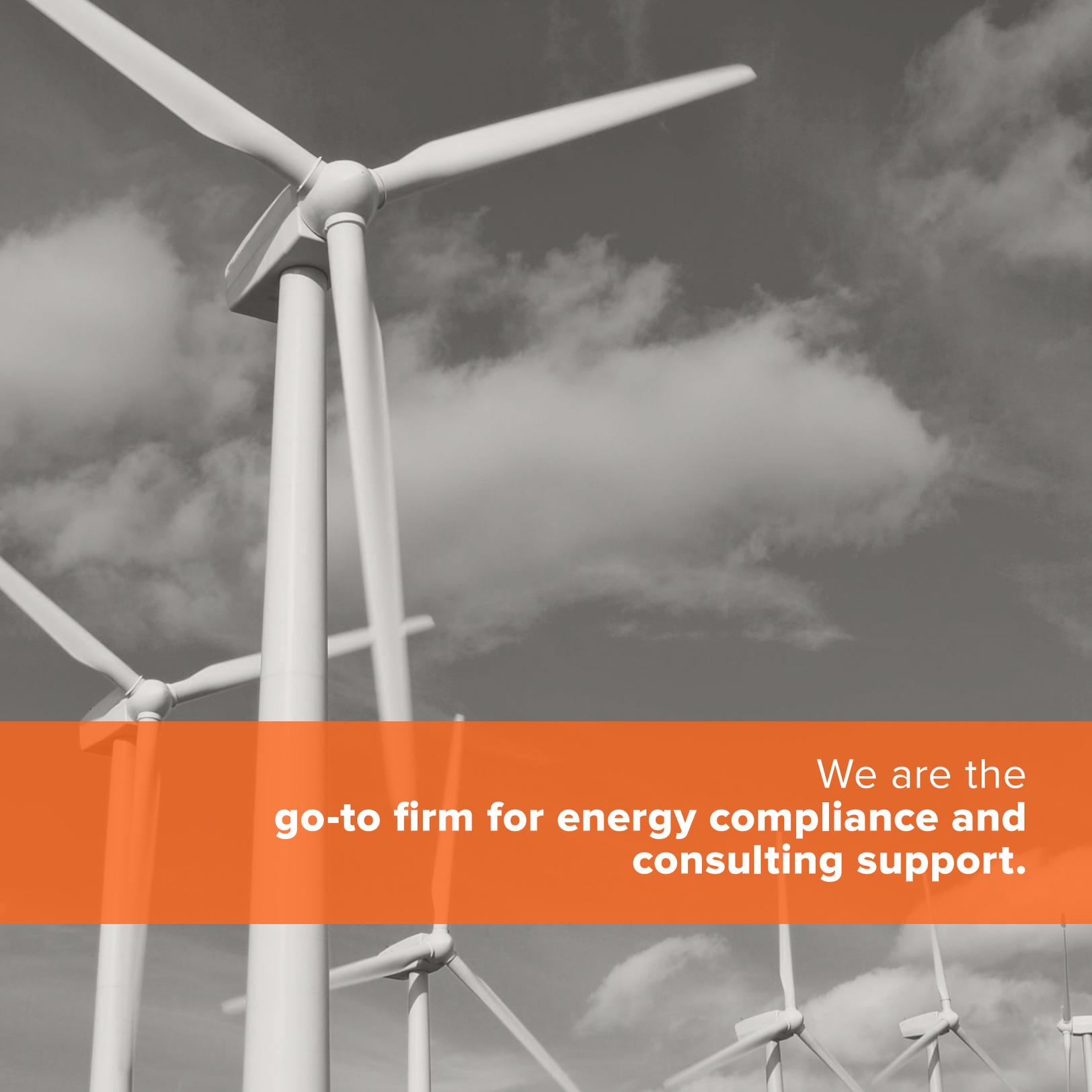
The energy industry is a strategic priority for Weaver, with a dedicated energy practice and hundreds of clients in the industry. We understand the intricacies of the operational, financial reporting and regulatory issues and requirements specific to energy companies. Most importantly, we have a proven, 65-plus year track record of meeting our clients' evolving needs.

Services beyond core audit and tax include:

- Joint Interest Billing (JIB) audit
- Full cost/successful efforts conversion
- Internal audit
- IT audit
- Lease accounting standard consulting
- Property tax review
- Risk assessment
- Sarbanes-Oxley compliance
- Sales tax refund review
- Texas margin tax planning
- Multi-state tax planning
- Uncertain tax positions and deferred tax assessment
- R&D tax credit
- Buy/sell agreement structuring
- Valuation and due diligence
- IFRS assessment and conversion
- System integration analysis
- Vendor/employee master file review



Experience. Knowledge. Quality service.
That's the Weaver difference.



**We are the
go-to firm for energy compliance and
consulting support.**

Renewable Energy Services

Weaver offers a comprehensive range of professional services to renewable energy companies—renewable power and fuels. We understand the regulatory and market complexities that renewable energy companies face and have a long-standing history of experience providing services and delivering solutions to address our clients' specific needs.

Energy Compliance Services—Consulting

We work with small and large companies to help them navigate evolving regulations, including clean fuels regulations governed by the U.S. Environmental Protection Agency (EPA), Environment Canada and various states. We help companies understand the regulatory requirements, maintain overall compliance and reap the benefits of the programs available.

Energy Compliance Services—Audit

For more than 25 years, Weaver's renewable energy practice has conducted compliance audits and reviews for the EPA, the U.S. Customs, the State of Arizona and public and private companies in the petroleum and renewable fuels industries. We are one of the largest providers of EPA attestation services in the country and one of the few companies approved by the EPA to perform Quality Assurance Plan verification services.

We have an app for that!

Download Weaver's Compliance Navigator app at weaver.com/app.

Manufacturing and Distribution

Our focus is always to help our manufacturing and distribution clients increase efficiency and cost savings. We work closely with our clients as knowledgeable advisors on process improvement, cross-border transactional planning and management, quality control, technological innovations and environmental regulation compliance.

Whether you're in steel fabrication or food processing, heavy equipment manufacturing or wholesale distributing, we have experience in your sector, insight into your challenges, and a track record for providing the solutions you need to achieve success. We understand what drives your business, the evolving regulatory compliance challenges, strategic tax issues and the risks you face. You need more than a traditional accounting firm, and our team has the industry knowledge to help you achieve your goals.

Services beyond core audit and tax include:

- Business process analysis and improvement
- Internal audit
- Internal control evaluation
- International tax
- Inventory capitalization (full-absorption) analysis
- Just-in-time inventory management
- Materials requirements planning
- Nexus requirements
- Profit contribution analysis
- Rate-of-return and capital expenditure analysis
- Research and development tax credit
- Risk assessment
- Sales tax refund review
- Valuation and due diligence



Many of our clients have been with
Weaver for decades. Why?
Responsiveness and quality.



Our depth of services
allows us to help our clients
address their evolving needs.

Real Estate

For more than 65 years, Weaver's real estate practice has provided audit, tax and advisory services to many sectors within the real estate industry. Our team members are experienced and understand the industry and the issues facing real estate organizations. Whether you need tax planning, due diligence, asset protection, audit and financial reporting assistance, or consultation on strategy, our real estate team can assist you.

We serve the following industry segments:

- Owners and operators of commercial, residential and mixed-use properties
- Commercial office and residential developers
- Investment funds and trusts
- Master-planned community and lot developers
- Asset managers, advisors, property managers, brokers and architects
- Hotel developers and operators, and restaurants
- Syndicators

Tax services:

- Tax planning strategies
- Federal, state and local tax return preparation
- Representation before the IRS and other taxing authorities
- Trust and estate tax return planning and preparation
- Section 1031 exchange assessment

Assurance services:

- Audit, review and compilation
- Agreed-upon procedures

Other services:

- Lease accounting standard consulting
- Internal control evaluation
- Choice of entity
- Lease audit
- Litigation support
- Workouts/restructuring

Construction

For decades, Weaver has served the construction industry, providing assurance, tax and advisory services to firms of all sizes. We understand the industry landscape and the financial and operational challenges facing contractors, including such issues as tightening credit and surety markets, complex joint venture arrangements, increasing competition, operating with varying backlog levels, and the requirement to meet ever-changing federal and state tax regulations.

Our industry experience is a powerful benefit to many construction firms, including large multi-state general contractors, prime subcontractors, industrial and specialty contractors, and road, bridge and heavy highway contractors.

Our services beyond core audit and tax services include:

- Benchmarking analysis
- Tax accounting methods and elections unique to the construction industry
- Fraud investigation
- Internal control evaluation
- Job costing and reporting
- Representation before the IRS and other taxing authorities
- Revenue recognition
- State and local tax consulting, including sales tax considerations
- Valuation and due diligence
- Lease accounting standard consulting



We emphasize
**communication, flexibility and
attention to detail.**





Every encounter we have
with our clients is an important
opportunity to earn their trust.

Government, Nonprofit and Higher Education

Credibility and public trust are important. That's why, for more than 65 years, school boards, state and municipal governments, public utilities, nonprofits, colleges and universities have chosen Weaver.

Our highly trained team of professionals understands the nuances of government and nonprofit accounting and the complexities of entity operations. We're dedicated to helping nonprofits and government entities solve problems and prevent issues. Our ultimate goal is to help our clients maintain their public trust and credibility.

We also have extensive experience in single audits that meet both federal and Texas requirements. Weaver audits more than 50 entities that currently receive the GFOA Certificate of Achievement. The firm is also an approved DBITS vendor.

Services beyond core audit and tax include:

- Business continuity and disaster recovery
- Business process analysis and improvement
- Contract monitoring and compliance
- Forensic investigation
- Internal audit
- Organizational assessment
- Performance auditing and measurement
- Risk assessment
- IT assessments and planning
- IT governance
- IT risk assessment
- IT audit
- Information security
- Independent verification and validation

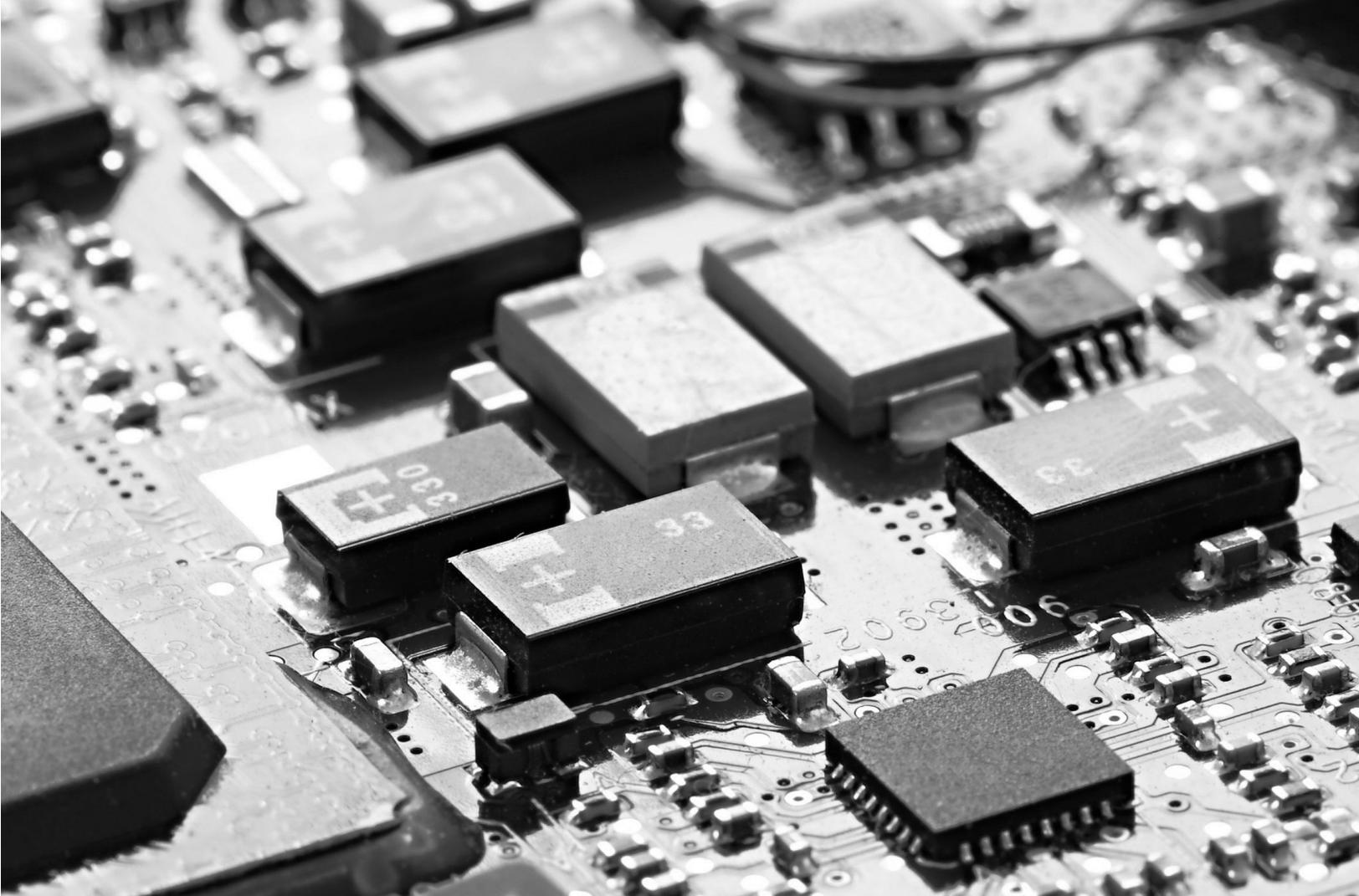
Technology

We provide audit, tax and advisory services to companies across virtually every segment of the technology industry, including software, hardware, telecommunications, eCommerce, life sciences, nanotechnology, biotechnology and medical device manufacturing.

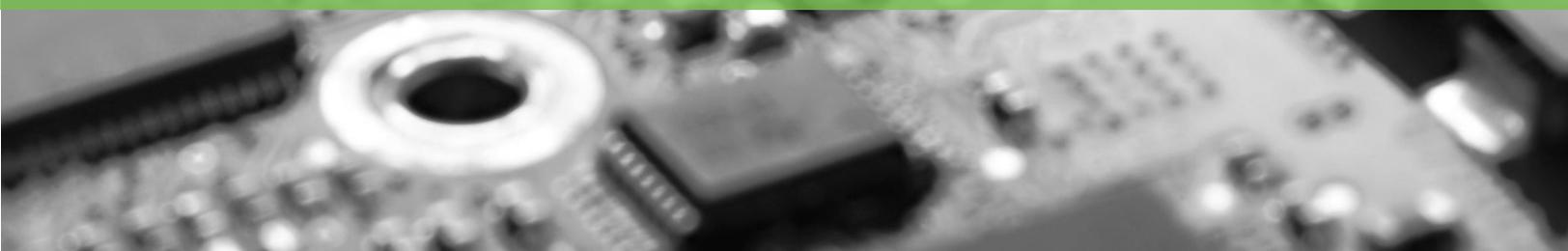
We help forward-thinking companies throughout the technology company life cycle, from the seed stages of funding through the resolution of complex liquidation events. Whether you are preparing for an IPO, merger, acquisition or private equity deal, our technology industry professionals have the knowledge and experience to help you achieve your objectives.

Services beyond core audit and tax include:

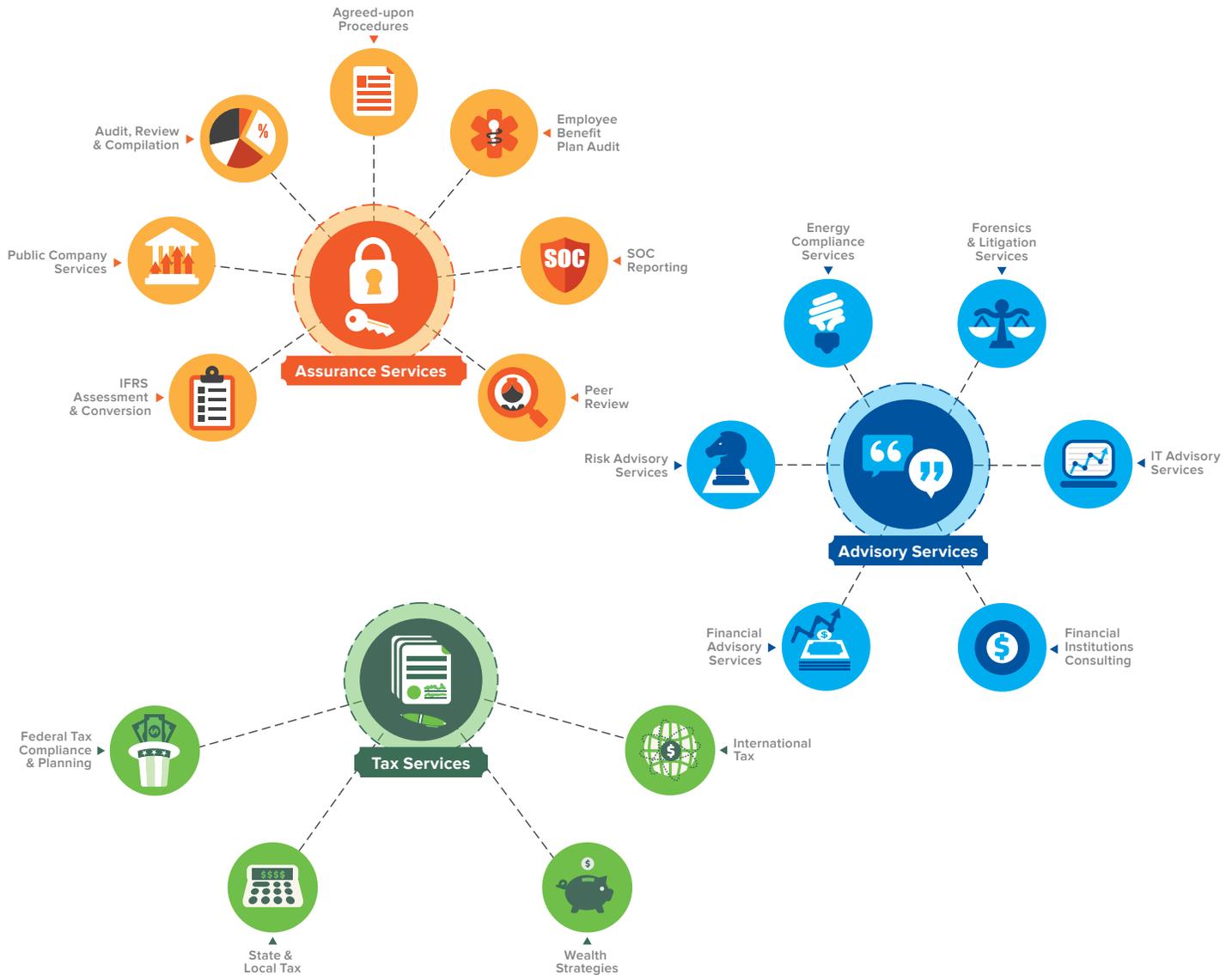
- Accounting process and internal controls development
- Business process analysis and improvement
- Internal audit
- International tax
- IT audit
- Public filing preparation
- Revenue recognition standard consulting
- System and Organization Control (SOC) reporting
- Sarbanes-Oxley compliance/ IPO readiness
- State and local tax
- Transfer pricing analysis
- Valuation and due diligence



We work with clients from the early days as a start-up through periods of exponential growth.
At Weaver, every client is a valued client.



How Can **Weaver** Help You?



Our Locations

Austin

Conroe

Dallas

Fort Worth

Houston

Los Angeles

Midland

New York

San Antonio

weaver.com

800.332.7952



