

**GLOBAL EXPERTISE. LOCAL PRESENCE.
WELCOME TO BPM'S SEC PRACTICE.**



**THE KNOWLEDGE YOU EXPECT.
THE RESPONSE YOU DESERVE.**



**YOUR BUSINESS
IS OUR FOCUS**

As diverse as the companies we serve, BPM's SEC practice has experience in a variety of industries, including:

BIOTECH

PHARMACEUTICALS

MEDICAL DEVICES

SEMICONDUCTORS

SOFTWARE AND INTERNET

COMPUTER STORAGE

ELECTRICAL COMPONENTS

NETWORKING AND
COMMUNICATIONS

CONSTRUCTION &
ENGINEERING

RETAIL

REAL ESTATE

MANUFACTURING

DISTRIBUTION



ASSURANCE SERVICES

AUDIT SERVICES

QUARTERLY REVIEWS

SEC REPORTING AND CONSULTATION

PUBLIC OFFERING ADVISORY

REGULATORY COMPLIANCE

GAAP/SEC REPORTING CONSULTATION

SARBANES-OXLEY 404 INTERNAL CONTROLS

INTERNAL AUDIT

PENSION PLAN AUDIT AND ADVISORY

REVENUE RECOGNITION ISSUES

ACCOUNTING CONSULTATION

SAS 70 COMPLIANCE

“BPM has a very responsive attitude to our requests and an excellent record in meeting our timing requirements. It has a minimum of bureaucracy and maintains the highest level of service, expertise and professionalism in its relationship with our firm and our employees.”

Leonard LeBlanc,
Audit Committee Chairman,
Oplink Communications

SEC COMPLIANCE THAT'S ON-TIME, ON-BUDGET AND ON-TARGET

As SEC compliance becomes more critical to your company's success, you need the experience and expert knowledge of a reputable accounting firm. What you don't need are high rates, frequent staff turnover and indifferent service.

At Burr Pilger Mayer we are uniquely equipped to meet all of your SEC needs without sacrificing your budget, or your patience. From audits to specialized consulting to FAS 109 and SOX compliance to complex valuation and compensation issues, you'll get a responsive team of experts you can rely on. Our CPAs have in-depth knowledge of SEC rules and regulations. They know your industry inside out, and they'll work proactively with you to provide the services you need, on time and at a reasonable cost.

ASSURANCE THAT ACCOUNTS FOR EVERY DETAIL

Our assurance services provide an additional level of scrutiny for complete confidence in the operating results you report. We approach it as your business ally, fully understanding your business, its environment, and your ultimate goals. The result is an efficient plan to complete an assessment of your quarterly and annual financial statements in a timely, cost-effective manner.

BPM offers a wide variety of assurance services for SEC clients, including:

Audit: Experienced professionals to help you develop a plan to manage the financial, operational, technological, and compliance risks of your organization. They have a proven track record of success with a wide range of public clients as well as private concerns seeking to go public.

Process Improvement Services: Professional advice and support for clients using technology and data services. We provide Process Improvement Services in the area of financial effectiveness, IT effectiveness, governance, risk and compliance.

Sarbanes-Oxley 404/Internal Controls: Our implementation expertise and internal control review services allow your company to attain efficient SOX compliance, safeguard its assets, mitigate business risks, and improve financial reporting.



TAX SERVICES

FAS 109/123R/FAS 157
SUPPORT

FIN 48 CONSULTING

TAX COMPLIANCE
AND CONSULTING

TAX TRANSACTION ANALYSIS

INTERNATIONAL TAX

TRANSFER PRICING STUDIES

IC-DISC

TAX AUDIT AND APPEAL
REPRESENTATION

NOL (IRC SEC. 382) STUDIES

R & D TAX CREDITS

STATE AND LOCAL TAX

SALES AND USE
TAX CONSULTING

COST SEGREGATION

LIKE-KIND EXCHANGE
STRUCTURING

“BPM’s key attribute is attentiveness. The entire engagement team has always been attentive to our needs. A perfect example was our recent receipt of an SEC comment letter. The engagement partner was able to review our draft response with detailed comments turned around in two days. There was no National Office red tape to deal with.”

Wilson W. Cheung, CFO
AXT, Inc.



TAX SERVICES DESIGNED TO PROTECT YOUR INTERESTS

Our tax professionals work as your partner to help make sense of Financial Accounting Standard (FAS) 109 and Financial Interpretation (FIN) 48, which are among the most complicated tax standards facing corporations today.

Tax services for SEC clients include:

Corporate Tax Compliance: BPM has more than 100 tax professionals in Bay Area offices to assist corporations with tax analysis, filings, controversies (IRS audits) and single entity and consolidated returns.

International Tax Services: With a network of foreign tax consulting firms and an unparalleled team of specialists, we can provide the resources you need to address any international tax issue.

Transfer Pricing: More countries are adopting strict tax regulations and harsh penalties in the area of transfer pricing. BPM can help you determine and execute a compliant transfer-pricing strategy that will help you avoid costly penalties and disruptions.

CONSULTING THAT CREATES VALUE

Our BPM consulting team is an innovative group of professional accountants, consultants, and financial advisors dedicated to helping you explore opportunities, manage transitions, maximize growth, and resolve complex problems. They’re experts at identifying your financial challenges and developing creative and effective alternatives to improve the health of your company.

Consulting Services include:

Business Valuation: Our valuation team includes CPAs who are accredited in Business Valuation (ABV) as well as tax and audit professionals. We offer valuation services for tax, financial reporting, estate and gift tax, equity-based compensation, stock options, purchase price allocation, intangible assets, and intellectual property valuations.

Mergers & Acquisitions: We offer due diligence, valuation, finance, tax, and post-integration services for companies undergoing acquisition, divestiture, or merger. We help sellers present their companies favorably for potential acquisition and we help buyers validate a target company’s performance.

EXECUTIVE SERVICES & WEALTH MANAGEMENT

Creating wealth is difficult. Managing it should be easy. At BPM our seasoned professionals partner with you to understand your financial picture. Whether you seek tax advice, retirement planning or wealth management guidance, our independence and expertise allow us to create a perfectly tailored solution. Our Executive Services include: Financial Planning, Retirement Planning, Estate Planning, Wealth Advisors, Alternative Investments, Domestic Tax Compliance and Planning, International Tax Compliance and Planning, Pass-through Taxation and Expatriot Tax.

YOUR SEC SOLUTION IS WAITING

When you choose BPM for your SEC needs you're getting an unbeatable combination of global expertise and local responsiveness. With 47 partners (25 of whom have extensive Big 4 experience) and 400 employees in six locations around the Bay Area, we're the largest public accounting firm based in Northern California.

Locations in San Jose, Palo Alto, San Francisco, Walnut Creek, Novato and Santa Rosa mean there's a BPM office close to your business. And while you get fast response because we're based locally, we're ready to act globally on a moment's notice. With our international expertise BPM has the capabilities to support your business anywhere in the world.

Currently over 70 SEC clients are taking advantage of BPM's depth of expert knowledge and experience in assurance, tax and consulting services. We're ready to use our resources to create a solution that's right for you.

To get started, visit us on the web at www.bpmlp.com, or call 1-866-807-0951

CONSULTING SERVICES

AUDIT COMMITTEE ADVISORY

DUE DILIGENCE

BUSINESS VALUATION

MERGERS AND ACQUISITIONS

PERFORMANCE IMPROVEMENT
TURNAROUNDS

IT CONSULTING, AUDITING
AND TRAINING



SOX AND INTERNAL
CONTROL AND EVALUATION

SYSTEM DESIGN
AND IMPLEMENTATION

DISSOLUTIONS
AND WIND-DOWN

FORENSIC ACCOUNTING

LITIGATION SUPPORT

11-K FINANCIAL REPORT
WRITING

CLIENT ACCOUNTING/
BUSINESS MANAGEMENT

"BPM is a dedicated group of professionals, who understand their responsibility to perform a quality audit within a reasonable time frame, for a competitive fee."

Larry Fair, VP of Finance
Hancock Fabrics

MEET YOUR SEC PARTNERS

ASSURANCE

MARK LOVELESS

STEVE MAYER

RICH BELLUCCI

BILL RITCHIE

BRAD HOLSWORTH

DICK AVRIL

JEFF PEARSON

SCOTT TAYLOR

MICHAEL BENJAMIN

TAX

JOHN BROGAN

JIM PARKS

MARC BERGER

DOUG WRIGHT

DENNIS BRACH

JIM MARTIN

CONSULTING

RUSS BURBANK

CURTIS BURR

JIM ANDERSEN

WEALTH

HENRY PILGER

MICHAEL SPECTOR

JAMES KNIGHT



WHY CHOOSE BPM?

Assign BPM to your next project and you'll get an unbeatable combination of expertise, responsiveness and value. You'll enjoy seamless service from a team of people you'll get to know, and who take the time to get to know you. Senior enough to have the answers you need always at hand, with local decision-making ability to keep you moving forward as fast as you need.

Get it right the first time. Contact us today. Visit us on the web at bpmlp.com or call 1-866-807-0951.