



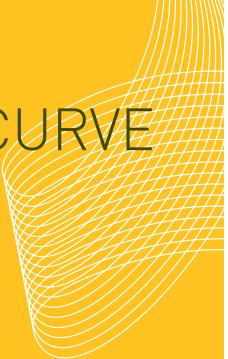
MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

Technology

AHEAD OF THE CURVE



In an industry that prizes innovation, entrepreneurs and investors must take risks—and move quickly to get products and services to market. But to ensure long-term success, you also need the right financial pieces in place. And a trusted advisor who can offer you knowledgeable, personalized service all the way from the start-up phase to a successful exit.

MOSS ADAMS AHEAD OF THE CURVE

TECHNOLOGY

Helping You Stay ON THE FOREFRONT

The technology industry is increasingly competitive and fast-paced, requiring you to pay strict attention to financing, workforce management, infrastructure growth, and rapidly changing markets. For example, how will you access the venture-capital funding or debt financing that will help you bring the next version of your product or service to market? And how will you establish a financial foundation that allows you to gain market share and better position your company against the competition?

Successful technology companies rely on advisors that understand their unique business issues and can provide the right guidance in real time.

Moss Adams LLP specializes in the key accounting and tax issues technology companies face, such as revenue recognition, R&D credits and tax incentives, intellectual property development and intangibles, mergers and acquisitions, and more.

Each member of our team has proven business and financial expertise, coupled with extensive experience in the industry. We've served hundreds of technology firms—from emerging businesses to public companies—in industries such as software, digital media, interactive services, and clean technology. We understand your needs at every stage of the business cycle, from formation to exit.

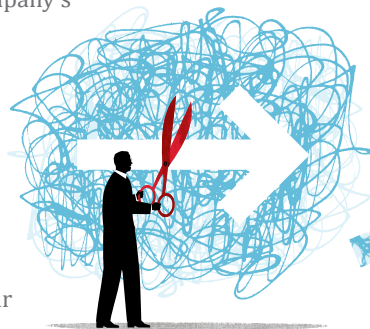
We've developed extensive relationships with investment bankers to keep abreast of movement

in the capital markets. In addition, we work closely with professionals in key related fields, including attorneys, bankers, private-equity investors, valuation specialists, venture capitalists, and financial and industry analysts. We can also support all aspects of your international business, including compliance with U.S. as well as foreign tax regulations, developing appropriate tax strategies, assessing entity options, and meeting financial reporting requirements, whether U.S. GAAP or IFRS.

Our integrated service teams also provide the right mix of functional tax and assurance expertise as well as SEC and transaction advice.

Keen Insights into Your Business

Our assurance professionals give you a thorough assessment of your company's operations, creating greater efficiencies while helping reduce risk. We strive to provide the maximum return on your investment in the audit process through in-depth analysis of your financial statements, internal controls, and overall business. The result? A more insightful





financial report and an action plan to strengthen your operations.

We work with your team to address the most pressing needs of your company. Our services include:

- **Complex capital structures.** We help growth companies overcome the challenges of securing new funding for expansion.
- **Revenue recognition.** Building a robust revenue recognition policy and model is key to recording sales transactions accurately in your financial statements.
- **Stock-based compensation planning.** Creating and maintaining a stock-based compensation plan can be complex. We can answer questions relating to plan design, administration, accounting measurements, and disclosure requirements.
- **Intangible asset valuation.** Our valuation-reporting process has repeatedly withstood the scrutiny of regulatory agencies, major credit reporting agencies, the IRS, and our accounting and valuation peers.

Tax Services Tailored to You

No two tax situations are the same. That's why Moss Adams provides the personal attention of an experienced tax partner and the support of a team of tax professionals who can address virtually any tax situation. We have an intimate knowledge of tax issues specific to the technology industry, including:

- **International tax services.** We can help you with all international aspects of U.S. taxation and have broad

experience consulting with companies doing business in Canada, Mexico, Europe, and Asia.

- **State and local tax services.** Moss Adams provides comprehensive state and local tax services, addressing property tax issues, multistate exposure, cost containment, Internet taxation, and more.
- **Research credits.** We've developed a program to help clients make the most of research tax credits available under federal and state programs.
- **Mergers and acquisitions.** We work with both buyers and sellers to develop tax solutions for all parties.

Beyond Accounting

In addition to our audit and tax services, our professionals can meet additional operational needs specific to technology companies:

- **IT consulting.** We provide a full spectrum of consulting services in the areas of IT operations, systems, management, security, and organization.
- **Royalty compliance.** We've performed hundreds of royalty compliance audits for software developers, intellectual property licensors, and patent holders.
- **Valuation services.** We provide valuation consulting services to support mergers, acquisitions, financial reporting, ad valorem tax reporting, estate and gift tax reporting, financial feasibility studies, insurance claims, underwriting, ESOPs, and litigation.

No matter what stage your company is in—emerging, growth, or liquidity—you need a tax, assurance, and consulting provider that can tailor its services to help you reach your goals. Choose one with the right mix of technical and industry expertise. Choose Moss Adams.



ABOUT MOSS ADAMS

The Moss Adams group of companies provides valuable insight and expertise integral to your success.

Moss Adams LLP is a leader in assurance, tax, consulting, risk management, transaction, and wealth services.

Moss Adams Wealth Advisors LLC provides investment management, personal financial planning, and insurance strategies to help you build and preserve your wealth.

Moss Adams Capital LLC offers investment banking and strategic advisory services, helping you create greater value in your business.

Discover how we make a difference.

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