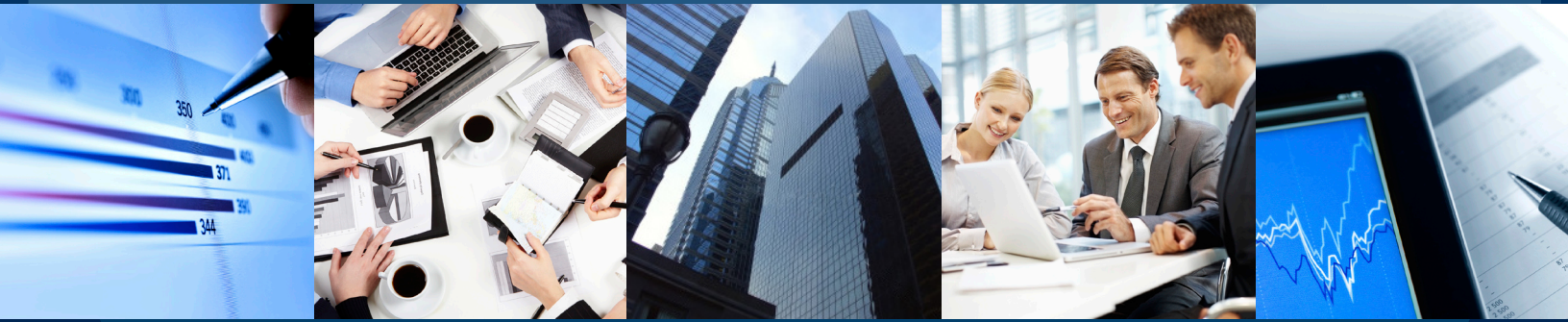




SMART DEVINE



Company Overview

SMART. AGAIN.

smartdevine.com



In today's complex and ever changing business world, the competition is fierce and your organization must work hard to stay ahead.

We realize that your business deserves a better class of accounting and business advisor.

Smart Devine and the exceptional team of Nihill & Riedley, P.C., is a dedicated accounting, tax, business advisory, forensic and litigation services firm that stands apart from the others.

We think you'll find this is because of our ability to cut through confusion, communicate clearly and provide credible advice especially during these times when transparency is key, and there's zero margin for error.

Having previously built one of the most successful accounting and consulting firms in the region, Jim Smart and longtime partner Rich Devine decided that it was the perfect time to rejoin forces and form Smart Devine, a full-service accounting firm. In 2010 Smart Devine purchased Nihill & Riedley, a specialized forensic accounting and financial investigations firm, to expand its service offerings in the legal and business community.

Our professionals are experienced at assisting private and public companies across a variety of industries. And our expertise includes managing your risk, litigation, compliance, financial reporting, and productivity to achieve success in your market.

At Smart Devine, we are committed to servicing your business. We believe that the basic principles underpinning a successful professional relationship are *understanding* and *communication*. The more we know about your business, your goals and your operating practices, the better equipped we are to provide you with the best possible professional service and advice.

Contact us today and see how our expertise and deep familiarity with the business community can benefit your company's future growth.

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Service Offerings

Accounting and Audit
Tax
Business Advisory
Forensic and Litigation
Services
Insurance Advisory Services

A Selection of Industries Served

Construction
Financial Services/Banking
Hospitality & Entertainment
Healthcare
Higher Education
Insurance & Reinsurance
Legal
Life Sciences/Pharmaceutical
Manufacturing/ Distribution
Non-profit
Professional Services
Public Sector
Real Estate
Transportation
Wholesale and Retail

At Smart Devine, we staff only the very best in the region—to provide the superior service your company deserves. Our enhanced list of services include:

Accounting & Audit

- Accounting Outsourcing
- Agreed Upon Procedures
- Audit, Reviews & Compilation
- Business Valuation
- Finance Process and Reporting Optimization
- Financial Statement Audits
- Forecasts and Projections
- Internal Control Study and Evaluation
- Personal Financial Statements
- Retirement Plan Audits & Prep
- Trust Accounting

Tax

- Tax Return Compliance
- Accounting for Income Taxes
- Tax Planning and Advisory
- Tax Controversy
- State and Local Taxation
- International Taxation
- Individual Tax & Financial Planning

Forensic and Litigation Services

- Litigation Services
- Environmental Litigation
- Forensic Investigations
- Trustee & Monitoring Services
- Digital Forensics & eDiscovery

Business Advisory

- Financial Advisory
- Management Consulting Services
- Technology Consulting Services

Insurance Advisory Services

- Accounting
- Claims Services
- Fidelity and Surety Bond Investigations
- Underwriting/Premium
- TPA, MGA, & MGU Audits
- Forensic Accounting
- Reinsurance Services