



Choi, Kim & Park, LLP

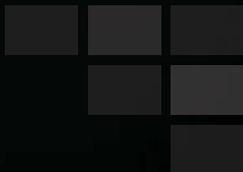
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS



The largest Korean-American Accounting Firm in the US

An integral part of the McGladrey Alliance

Nation-wide Locations



An Independently Owned Member
McGLADREY ALLIANCE





OUR PROFILE, OUR STRENGTH

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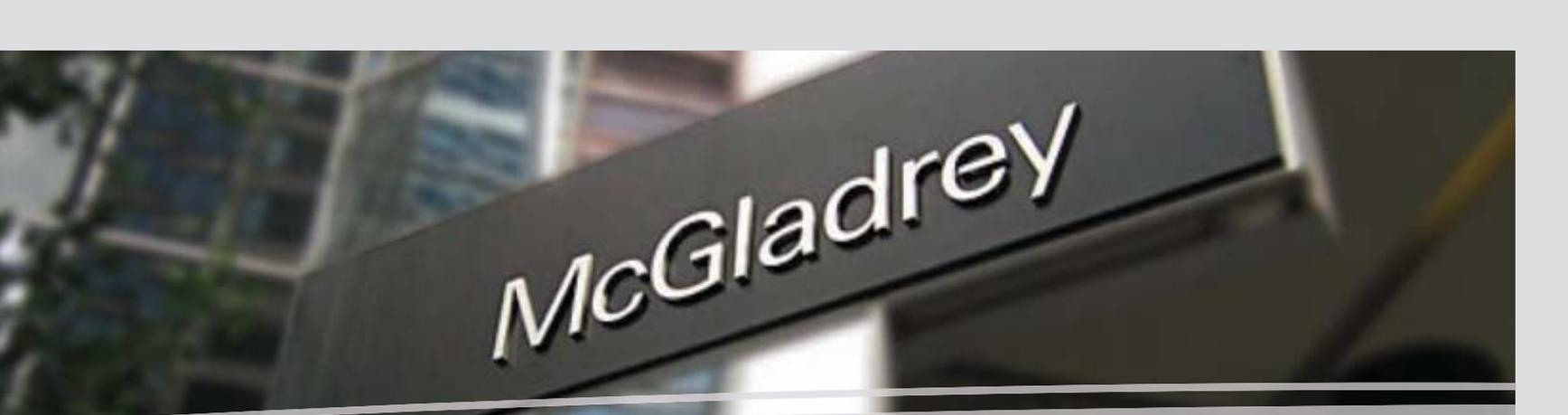
Founded in February 2005, Choi, Kim & Park, LLP is the largest Korean-American accounting firm in the United States doing SEC practice and providing other specialized services to private companies and U.S. subsidiaries of Korean companies. CKP's clients range from small retail stores to multi-national corporations in diverse industries with annual revenues up to \$2 billion, located in Korea, Mexico, China and throughout the United States, including California, Alabama, Georgia, New Jersey, New York, and Texas.

Nation–wide Locations

CKP currently maintains offices in Los Angeles, San Diego, San Mateo and Irvine, California; Montgomery, Alabama; LaGrange, Georgia; and Fort Lee, New Jersey. We also plan to open an office in Seoul, upon the ratification of Korea-U.S. Free Trade Agreement.

Expertise in Various Industries

With the above capacity, CKP offers accounting and business expertise across a spectrum of industries including, but not limited to: manufacturing, wholesale and distribution, financial institution, IT and software, healthcare, real estate & investment, retail and non-profit.

A photograph of a dark grey building sign with the word "McGladrey" in white, three-dimensional lettering. The sign is angled upwards and to the right. In the background, a modern glass skyscraper is visible under a clear sky.

McGladrey

An integral part of the McGladrey Alliance

CKP is proud to be a member of the McGladrey Alliance, the national accounting firm association of RSM McGladrey, Inc. The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms in the U.S. RSM McGladrey, working with McGladrey & Pullen, LLP, serves clients' needs from more than 125 offices nationwide. Working together, these two separate organizations are the fifth largest provider of accounting, tax, and consulting services in the United States. Internationally, our affiliation includes over 560 offices in over 70 countries worldwide including Seoul, South Korea. Our McGladrey Alliance affiliation allows us to meet the demands for financial services to be performed by a "nationally recognized accounting firm."

Extensive and Diversified Professional Services Unmatched by Other Accounting Firms

CKP is the first Korean-American accounting firm to become a member of the PACOB (Public Company Accounting Oversight Board) under the Sarbanes-Oxley Act ("SOX"). In addition, CKP is known as the only accounting firm, other than "Big 4", that is capable of handling most comprehensive assignments in highly specialized areas such as international and multi-state tax issues and M&A transaction services. The services CKP proudly provides include assurance (audit, review, etc.), tax (compliance, Nexus, transfer price consulting), business consulting (M&A support, business valuation, due-diligence), and SOX-related projects, as well as other services our clients may require.



PROFESSIONAL SERVICES WE PROVIDE

Assurance Services

We maintain the highest level of professionalism and quality controls in the delivery of our assurance services. Our independence and objectivity bring greater credibility to your financial reporting. We view our role in the financial reporting process as a constructive solution for enhancing our client's profitability and efficiency. We also utilize the vast resources and services of RSM McGladrey and McGladrey & Pullen, LLP network.

Our wide range of assurance services include but are not limited to:

- Audit and quarterly review of public company under SEC regulations
- Audit, review and compilation for private companies
- Audit of employee benefit Plans
- Single audit, compliance audit and other government-related services

Tax Services

We prefer to take a proactive vs. reactive approach to tax services. By keeping current on new tax laws and legislation, we are in a position to identify key tax planning opportunities that minimize both your current and future tax liabilities. We provide our individual and business clients with the taxation expertise and knowledge that they deserve throughout the year.

Our wide range of tax services include but are not limited to:

- International tax/ transfer pricing analysis/ APA
- Multi-state tax filing (Nexus)
- Tax planning
- Tax return preparation for Individuals, corporations, partnerships, LLCs/LLPs, and Not-for-profit organizations
- Payroll and local tax matters
- Representation before taxing authorities
- Consulting and assistance on special tax matters



Business Consulting

We gauge our worth by the personal and business successes of our clients. We can help your business identify areas affecting profitability and growth and develop solutions that are practical and sound. In addition to acting as a sounding board for management, we are able to utilize the full knowledge base of RSM McGladrey without any limitation to provide comprehensive, flexible strategies that address the issues affecting your business.

The following is just a few of the areas in which we provide consulting services:

- Buying/selling a business – financial due diligence, business valuation
- IPO preparation
- Financial and retirement decisions
- Estate, trust and gift planning
- Cost segregation

Accounting & Write-up

Providing financial information to our clients in a timely and accurate manner is a commitment that we feel cannot be compromised. Meaningful, well-organized financial records ensure that your business operations will run more efficiently on a daily basis.

Our firm provides a full range of cost effective accounting services including the following:

- General ledger & financial statements preparation
- Bookkeeping (monthly/quarterly/annual)
- Accounting system setup for new business
- Computerized payroll services
- Business tax return preparation
- Personal financial statements

Transfer Pricing (“TP”) and Advance Pricing Agreement (“APA”) Consulting

As of late, the risk of international companies being audited for transfer pricing has increased substantially internationally and especially in the United States. The current US regulations require that all companies with related-party transactions are required to compile “reasonable and full” documentation of arm’s-length pricing prior to filing annual income tax returns . Our seasoned tax professionals can thoroughly analyze, evaluate and document your methodology for determining the transfer pricing of products, services and intellectual property transferred between or among your related parties. We provide reports that meet the transfer pricing documentation required by the IRS.

For the companies looking for a confidence in the future on transfer prices and related taxable income, we strongly recommend clients to secure the Advance Pricing Agreement (“APA”) between the IRS and the taxpayers and the taxpayers or among multiple taxing authorities and the taxpayers. There are many advantages of securing an APA for multi-national companies. An APA reduces the risk of double taxation, saves costly litigation expenses, eliminates the hassle of transfer pricing audits, and it even resolves the old burdensome tax dispute with the IRS or with other taxing authorities. Not only do our experts have hands-on APA experience and in-depth knowledge of all aspects of APA, but also our senior staff can prove APA services to our clients in person at any time.

Maquiladora Program in Mexico

Mexico is a prime location for manufacturing activities in North and South America due to lower wages and its proximity. Most of these manufacturing companies are operating under “Maquiladora” program that provide them with various tax benefits. We are currently serving over 40 Maquiladora entities located throughout Mexico. Our San Diego office has strong reputation in the industry in terms of the experience, technical knowledge, and networks with Mexican professionals.

Financing and Credit Establishment Consulting

Many of our clients turn to us for assistance in establishing credit relationship with financial institutions. On top of the expertise in the banking industry audit, CKP understands financial institutions’ lending practice and has assisted several clients in establishing credit relationships with major banks and syndication groups. We are uniquely equipped to consult our clients in establishing new credit lines, as well as maintaining and improving the banking relationship. From working capital credit lines to loans with multi-participants, our consulting services bring successful results within the reasonable time frame.



INDUSTRIES WE SERVE

Financial Institutions

Financial institutions that seek practical solutions to challenges need an experienced team of accountants and professional advisors with the knowledge and skills to help capitalize on opportunities and to guide them when complex issues arise. CKP's financial service team is also capable of serving other financial institutions such as holding companies, consumer finance companies, and mortgage banking companies.

Additionally, as members of the McGladrey Alliance, a nationally recognized leader in providing services in the financial institution industry, we have access to the resources of a national and international firm and its affiliates should they be needed.

We offer:

- Audit and assurance service
- Internal audit outsourcing
- Regulatory compliance
- Bank consulting service
- Loan review services
- Tax preparation and consulting

Manufacturing

The constant changes in the business environment present a significant number of challenges to today's manufacturing companies. We understand the challenges faced by our clients due to competition, international expansion, industry regulations and capital requirements, and are able to provide a quality service that is tailored for each individual client.

A majority of our manufacturing clients are based on three sectors: automobile, electronics, and garment manufacturing. These companies are primarily located in California, Alabama, Georgia, and Mexico.

We offer:

- Audit, review and compilation service
- International tax planning for foreign manufacturing
- Maquiladora consulting
- Cost segregation study
- Research & development credit
- Various state and local tax credits and incentives
- Tax preparation and consulting



Information Technology and Telecommunication

Our CKP professionals have extensive experience and expertise in information technology and communications as well as the additional advantage of having two offices in the heart of the information technology and communication industries (San Mateo and San Diego). CKP is able to provide private or public companies in these industries with proven services that cannot be matched by others.

In conjunction with our affiliation with the McGladrey Alliance, we are also uniquely positioned to help companies, varying from mid-sized to free-standing divisions of larger companies, solve problems and take advantage of opportunities.

We offer:

- Audit, review and compilation services
- SOX 404 compliance service
- Tax planning and returns preparation

Healthcare

CKP provides knowledgeable solutions to the health care industry with experienced professionals. Our clients can be assured of the highest quality results and uncompromising client service. Examples of organizations we have served in this industry include hospital, physician groups, and healthcare management.

We offer:

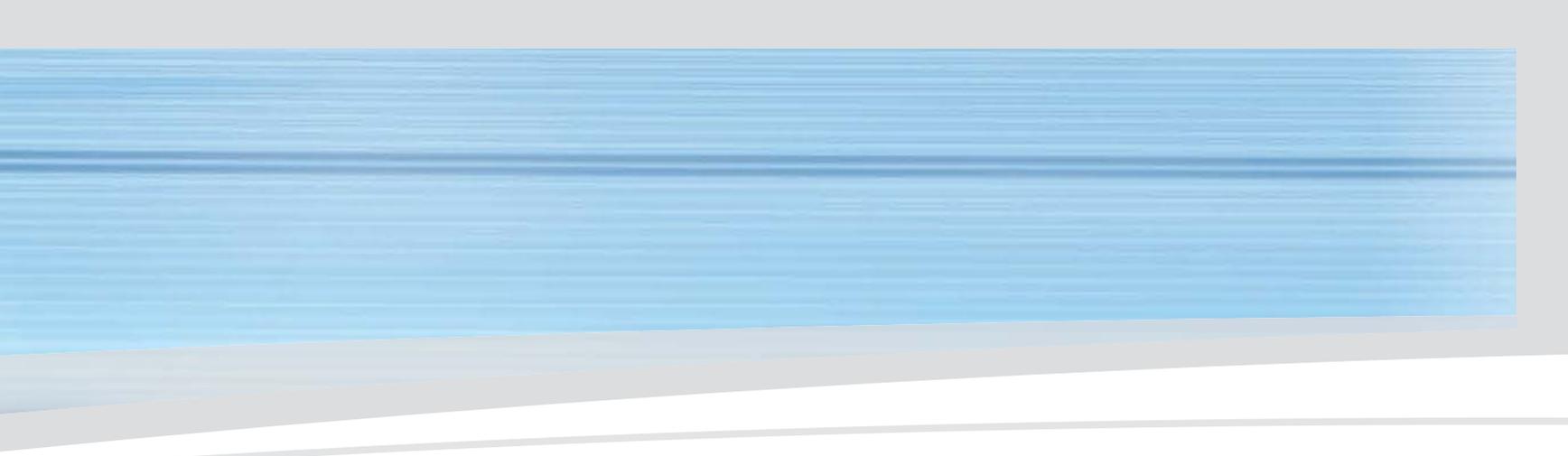
- Financial and compliance auditing
- Audit, review, and compilation services
- Internal control evaluations
- Electronic data processing audits
- Tax planning and returns preparation

Real Estate/ Investment

Our professionals have worked with real estate owners and investors of all sizes. So, we are familiar with the financial and tax issues facing the real estate business. From inception to completion, you can count on our quality accounting, auditing, tax planning and management support services to address the unique financial aspects of your real estate operations.

We offer:

- Acquisition analysis, including due diligence on potential purchases
- Audit, review, and compilation services
- Tax planning and reporting, including tax-free exchanges
- Cost segregation studies



Wholesale and Distribution

We serve the wholesale-distribution industry clients with combined annual revenue of up to \$2 billion. Since the majority of our clients are involved in cross-border transactions we are also highly specialized in issues of transfer pricing and international taxes. At CKP, our clients will be working with experienced professionals who know and understand the special needs within these industries as these specialized groups bring together audit, tax and consulting service.

We offer:

- Audit, review and compilation services
- Tax planning and returns preparation
- Multi-state tax consulting
- International business consulting
- Transfer price consulting
- Advance pricing agreement

Retail

CKP provides various financial related services to a wide variety of small and large business clients. Our large retail clients include supermarket businesses operating nationwide with annual revenue of up to \$1 billion. For small business clients, it is not uncommon to lack the resources and knowledge to make important decisions, such as tax regulations, thus requiring professional assistance. CKP values our clients' business and understands the challenges the retail industry faces, such as rapidly changing environment, technology, and labor and regulations, and we are able to provide our retail clients with quality services and meaningful guidance.

We offer:

- Audit, review, and compilation services
- Write-up/accounting/payroll services
- Accounting software set-up and training
- Tax planning and return preparation
- Representation before taxing authorities

Not-for-Profit

CKP serves a variety of non-profit organizations, including charities, foundations, private schools, churches, professional and trade associations, and understands increasingly complex financial and tax requirements.

We offer:

- Setting up NFP, including incorporation, exemption application to the IRS and the state.
- Assurance services, including Single audit, yellow book, reviews and compilations
- Year-end tax service
- Advisory service

OFFICE LOCATIONS



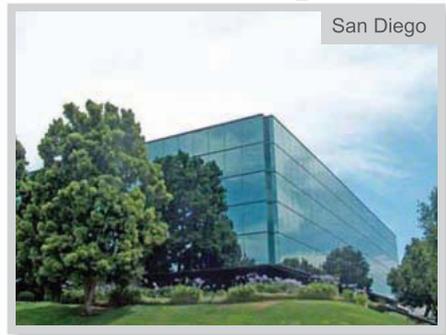
San Mateo



Los Angeles



Irvine



San Diego

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