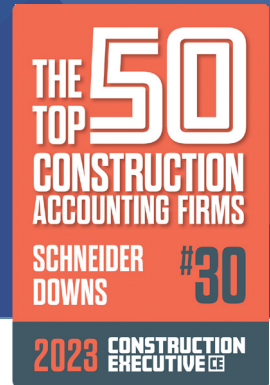


CONSTRUCTION



Schneider Downs truly understands the construction industry from a national and a regional perspective—from the issues you face at the work site to your management goals and strategies.

We have diversified experience in providing customized assurance, tax and specialty services to a wide range of construction entities—from general contractors to specialized trades and home builders. Our experience allows us to provide both operational and technical solutions to the construction industry, because we understand the range of economic issues and different operating environments that exist in the industry.

Schneider Downs has built a team of skilled professionals who provide a variety of customized services to clients in the construction industry. Our construction industry advisors cross departments and disciplines within the accounting and business advisory realm.

Our professionals attend annual national conferences to stay current with changes that impact our clients, and some hold the Certified Construction Industry Financial Professional (CCIFP) credential that validates the extensive construction industry knowledge and experience possessed by our team members. The construction team meets monthly to ensure efficiencies in the services provided to our clients and to discuss matters, regulations and trends affecting the construction industry.

“

Great team and very **easy** to work with. —
Corporate Controller, National Equipment Dealer

”

Specific Services

- » Traditional and Specialized Assurance Services
 - > Contract consulting
 - > Prequalification reports
 - > Joint venture accounting and reporting
 - > Percentage-of-completion accounting
 - > Accounting for claims and unapproved change orders
 - > Reporting in accordance with IFRS and IAS
 - > New accounting standards assistance
- » Traditional and Specialized Tax Advisory and Compliance Services
 - > Accounting methods
 - > Lookback interest planning and compliance
 - > State and local tax consulting, including voluntary disclosure agreements
 - > International tax consulting
 - > Cost capitalization deferral techniques
 - > Cost segregation services
 - > Estate planning for business owners
- » Business Advisory Services
 - > Business continuity planning
 - > Construction litigation and support services
 - > Ownership structure alternatives, including ESOPs
- » Other Schneider Downs Service Offerings
 - > Corporate Finance
 - > Technology Advisory Services
 - > Wealth Management
 - > Schneider Downs Staffing

At Schneider Downs, it's our business to provide you with an accurate blueprint and the tools you need to build a sturdy financial structure aimed at future growth.

Members of the Schneider Downs Construction Group:

- » Are actively involved in various industry-related associations, such as:
 - > Construction Financial Management Association (CFMA)
 - > Construction Association of Western Pennsylvania (CAWP)
 - > Master Builders Association of Western Pennsylvania (MBA)
- » Are Certified Construction Industry Financial Professionals (CCIFP)
- » Cross departments and meet monthly to ensure efficiencies in the services provided to clients, and also, discuss issues, regulations and trends affecting the construction industry
- » Attend national and local continuing education programs and seminars
- » Organize external continuing education programs and seminars for clients and internal programs to keep all professionals serving the construction industry informed



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This brochure describes certain services of Schneider Downs & Co., Inc. that may be available depending upon the client's particular needs. The specific terms of an engagement letter will govern in determining the services actually to be rendered by Schneider Downs to a particular client.