

is proud to announce a strategic alliance with



Holmes & Company, LLC formed a strategic alliance with Friedman LLP, a midsized accounting and consulting firm that serves clients globally. Friedman LLP is an independent member firm of DFK International/USA, a major international network of independent accounting firms and business advisors that has been meeting the needs of clients with interests in more than one hundred countries for over 40 years. With access to Friedman's global resources, expertise and the DFK network, Holmes & Company is able to help meet the challenges faced by clients; to deliver objective, independent and unbiased analysis; and to identify risks and develop risk mitigation strategies. Clients benefit from the experience of a larger CPA firm, while enjoying the continuous partner commitment and accountability expected of a smaller firm.

As a result of their strategic alliance, Holmes & Company has expanded Friedman LLP's service offerings to include internal control assessments, SAS 70 reviews and management advisory services to both private sector clients and government entities.

Holmes & Company, LLC is an independent and separately owned and operated company that maintains its own clients and billing structure. Holmes & Company, LLC's quality, risk management and independence procedures align with those of Friedman LLP.

Holmes & Company, LLC

Holmes & Company, LLC is a minority-controlled CPA and consulting firm based in New Jersey that provides audit and consulting services to for-profit entities; nonprofit organizations; federal, state and local governments; and quasi-governmental entities. Several of the firm's partners are recognized as experts in various industries and subject matter experts. Holmes & Company's management is nationally recognized for its leadership in financial and other compliance solutions to federal agencies and their grant recipients.

Charles Holmes, CPA, Managing Partner of Holmes & Company, LLC, has more than 23 years of experience with both public and private companies.

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For more information, visit <http://www.holmescpas.com>

Friedman LLP

Friedman LLP, Accountants and Advisors, is headquartered in New York City with offices in New Jersey and Long Island. Friedman LLP employs over 325 personnel, providing accounting, tax and consulting services to public and privately held companies. The firm has established itself as a leader in the accounting field and is ranked among *Crain's* Top New York Area Accounting Firms, and in the top 50 nationally by *Public Accounting Report* and *Accounting Today*. Friedman's clients are involved in a broad range of industries, including real estate, apparel, manufacturing/distributing, hospitality, not-for-profit, import and export, broker dealers, hedge funds, auto dealers and professional firms and service organizations. As an independent member firm of DFK International/USA, Friedman serves client needs around the globe.

For more information, visit www.friedmanllp.com