



Still considering whether or not to attend the INPACT World conference this year? Well here are a few good reasons:

1. You are invited to come and build friendships

In 2010, we launched our short advert – “People not Places” - at the World Congress of Accountants with great success. This is more than a clever line as we truly believe that at the heart of great working relationships, has to be great friendships. This is why we put so much effort into providing you with an exciting social programme to encourage such friendships to be formed. We know that most referrals tend to happen between people who know each other personally. This year, we have included a dinner in an indoor rainforest, lunch cruise, a bowling tournament and much more! Don't want to miss out? Tell us you'll be there!

2. You are invited to start your own succession planning

Succession planning - the preparation to replace one leader with another - is one of the most difficult challenges associations face in this era of organizational management. Few events in the life of an association are as critical, visible, or stressful as when the leader leaves. The eyes of every member, employee, customer, supplier, and stakeholder are focused on the outgoing executive director or CEO. How such an exit is managed reveals the character and effectiveness of that leader and association. Come and learn as we dedicate a whole day to this issue of succession planning, book your place now!

3. You are invited to find out about business opportunities

We are pleased to announce a brand new plenary session called, INPACT opportunities. In this session, delegates will have various business opportunities presented to them. At present we have confirmed the following topics:

INPACT Collaborations in South East Asia Projects (Thursday @ 14:30 - 15:45) Showing how INPACT members can collaborate in South East Asia to target the assignments in the region or consulting assignments in the sector of social development & Infrastructure.

Brad Jackson and USAID Donor Project Opportunities (Thursday @ 16:15 - 17:30) International donor entities -- governmental/public-sector, large and small (e.g. USAID, DFID, World Bank, etc.) -- contribute to/invest in developing and otherwise challenged countries. They give grants to companies to perform whatever work is needed and are “increasingly looking for private sector development and investment outcomes vs. poverty alleviation.” Brad expertise is in putting together “consortiums” with the right combinations of skill sets and regional presence to be able to respond to the RFP's and receive the grants to perform the work and then “connect the dots and liaise” between the client and INPACT. In his arena, much of that work is organizational, consultative and/or tax/audit related – hence his interest in INPACT firms. Brad's experience has been largely in Iraq and Afghanistan but he's open to “the world”.

4. You are invited to the first ever Tax Specialists Meeting

The INPACT Tax Committee would like to invite all Tax Specialists and Experts from member firms to the INPACT Berlin world Conference in October.

An initial meeting about forming a Tax Committee was held at the last conference in Istanbul and it was agreed at the English Speaking Meeting in London in June that a formal committee would be created. The meeting in Berlin represents our first opportunity to formalise our intentions and goals and agree who will sit on the committee. Where possible it is therefore important that Tax specialists in member firms attend this first meeting so that the wishes and requirements of the entire tax community in INPACT are taken into account.

The Committee will be dedicated to train, inform, assist and share best practice on Tax issues in all the Countries where INPACT is represented. We all acknowledge the amount of information that is available but not currently shared amongst our Tax members globally. It is our intention to build a more effective Tax resource within the INPACT network that is to the benefit of us all. Therefore please consider attending this year's conference in Berlin with your firm's Tax Specialist/ Expert so that in the future tax and international tax planning can play a much more prominent role within the INPACT alliance..

INPACT COMMON LANGUAGE GROUPS

Rayner Essex hosts **ENGLISH SPEAKING MEMBERS** London, United Kingdom - June 14-16, 2012



Rayner Essex recently hosted the conference aimed at the English Speaking Members of INPACT International.

The conference was held at the Ambassador Hotel in London's Bloomsbury district and attracted delegates from Germany,

Cyprus, Malta, Netherlands, USA, Belarus and the UK. Rayner Essex Partner Antony Federer chaired and presented at the conference along with partners Mark Moore and Pat Strods. Presentation from HSBC's Inward Investment team James Roberts and Antony Curry were well received. The sessions resulted in lively debate and a useful exchange of ideas and viewpoints. As well as hosting the conference Rayner Essex provided delegates with a full itinerary of social events ranging from a trip along the Tames through to a visit to Hampton Court Palace.

The conference was also attended by Rayner Essex partner Steve Jacobs who is the current Chairman of the Alliance. Steve Commented:

"We were delighted to be able to host this event and welcome our INPACT colleagues from around the World. Our clients are increasingly international in outlook and it is very useful to share ideas with fellow members and to explore best practice, whilst understanding the regional variations in terms of regulations and convention. This understanding is proving to be invaluable to our clients and we are also delighted to be able to assist the clients of INPACT member firms looking to set up operations in the UK".

CHINESE SPEAKING GROUP (CSG) **Quarterly Meeting in China - September 10, 2012**

The CSG members met on 10 September in Shaoxing, Zhejiang Province, PRC. Participants included member firms from Hong Kong, Ningbo, Shanghai, Kuala Lumpur, Melaka, Sabah, Taipei, Taichung, Singapore and potential firms from Perth, Shaoxing and Jiaying.

A Board and an Executive Committee of the CSG were appointed at the previous meeting held on April in Hong Kong.

Board of Directors appointed were:

Chan Sek Kwan (Hong Kong), Xu Fei (Shanghai PRC), Yeoh Sheong Lee (Kuala Lumpur Malaysia), Pang Fee Yoon (Melaka Malaysia)

Executive Members:

Edmund Yeung (Hong Kong), Xu Xing Dong (Ningbo PRC), George Lim (Sabah Malaysia)

Some of the issues established at the September's meeting included:

- Resolved to form a Hong Kong Holding company in the name of 'Apact Consultancy Holdings Limited'.
- Each CSG member shall establish a company in the name of 'Apact Consultancy (Name of City) Limited in their respective cities/countries.
- The Executive Committee shall prepare a draft Action Plan at the end of October for discussion at the next CSG general meeting to be held on 2 & 3 March 2013 in Jiaying, Zhejiang Province, PRC.
- Each CSG member shall draft a company business plan to submit to the Executive Committee before March 2013.

The group shall meet on 2 & 3 March 2013 for a lengthy discussion on the group's Action Plan.



INPACT COMMON LANGUAGE GROUPS

HIGHLIGHTS FROM THE PARTNERS FORUM SPRING CONFERENCE San Diego, California - June 16-18, 2012

The fact that the weather was perfect, the food was scrumptious, the accommodations were deluxe didn't seem to hurt. But it was the quality of the speakers and the timely topics at the Partners Forum Spring Conference that really made this conference in San Diego, California a huge success.



The professional speakers were, as expected, top notch with Steve Erickson analyzing the Economic Data, Jim Metzler with the AICPA Horizons 2025 and Dom Cingoranelli wrapping things up with Positioning and Growing Your Firm in the New Economy. Brett Flickinger and

Doug Conover joined the conference by webinar covering the timely topic of Protecting Your Reputation Social Media

The true strength of INPACT is members supporting members; sharing information, ideas and experiences. In the spirit of sharing experiences, the Member Panel on Succession Planning was stellar. Members from three firms spoke candidly about their distinctly different experiences in planning and implementing passing the torch in their firms.

In another segment, the conference highlighted Member Firm Practice Niches. Fred Arjani's presentation covered Captive Insurance Companies from the basics of "What is a Captive?" to the key aspects of achieving success in this area.

Next, in the spirit of sharing, Greg Bennett of G&J Seiberlich actually shared spirits! His firm's niche is the Napa Valley wine industry, so Greg brought a sampling of his client's best along with lots of interesting wine facts, statistics and even some wine trivia.



The charm of Coronado Island, the social events, great presentations, camaraderie amongst INPACT members and their companions combined to make Partners Forum Spring 2012 a great success.



Berlin (Continued from page 1)

5. You are invited to help build a stronger global alliance

The INPACT World Conference happens every 2 years and it is an opportunity to forge stronger relationships between the 3 INPACT alliances: INPACT Americas, INPACT Asia-Pacific and INPACT International. This year, we will also be joined by LawPact which presents even more opportunities for global collaborations.

The INPACT World Conference is the flagship event within our alliance's calendar. It is an opportunity to bring together all our members for educating, informing, networking and socialising. The conference also give you a chance to meet with the Boards, the GSC and the Administrations in order to best understand the direction we are going in

and what we have achieved to date. Want to get involved? Visit www.inpactcrm.com to access the conference website and register today.

6. You are invited to register today

Due to the increased demand, we have decided to extend the registration deadline until 30 September 2012 to give all members the opportunity to get back from their summer holidays and register. Our new online registration system is very simple and can be accessed by going to www.inpactcrm.com.

For more information regarding the conference, please contact Tendai White on tendai@inpactint.com.

INPACT World Conference

31.10.2012 - 03.11.2012

Kempinski Hotel Bristol
Berlin Hotel, Berlin,
Germany

MEMBERS NEWS AND ACTIVITIES



ALLOY SILVERSTEIN TO SPONSOR PROFESSIONAL GOLFER CAMERON PERCY

CHERRY HILL, New Jersey – Alloy Silverstein Shapiro Adams Mulford Cicalese Wilson & Co. is eager to announce it has signed a sponsorship agreement with PGA Tour member Cameron Percy.



“Golf has long been an integral component of the Alloy Silverstein culture, so to evolve that passion into our first venture in professional golf sponsorship is exhilarating,” says managing shareholder Ren Cicalese, CPA, PFS, CGMA. “This partnership will introduce Alloy to the loyal and knowledgeable PGA Tour fan base, strengthening the visibility of our brand to an international level.”

Percy, an Australian native, has more than ten years of professional golf experience and is currently ranked eighth on the Web.Com Tour money list (formerly Nationwide). He is in his fourth full season of the Web.Com Tour, having spent the full 2010 season competing on the PGA Tour and splitting the 2011 season with PGA and Web.Com. He has six career Top 25 finishes with the PGA Tour, including tying for second place at the Justin Timberlake Shriners Hospitals for Children Open, and sixteen Top 10 finishes on the Web.Com Tour.

Recent accomplishments in Percy’s current season are placing second at the BMW Charity Pro-Am in May, tying for ninth at the Wichita Open in June, and tying for eleventh at the United Leasing Championship on July 1st. He resides in Raleigh, North Carolina with his wife and their three young sons.

Under the alliance, Percy will compete with the Alloy Silverstein logo displayed prominently on the chest of his apparel and the belly of his golf bag for the remainder of the 2012 worldwide golf season. Percy’s dedication, professionalism, and family values allow him to be an ideal representative of the Alloy Silverstein brand – experienced professionals exuding the trusted resources of a large firm, yet the personal service of a local firm.

Percy is warmly welcomed to the Alloy family as the firm looks forward to cheering him on for the duration of the season.



CETRULO’S WELCOME TWINS!!

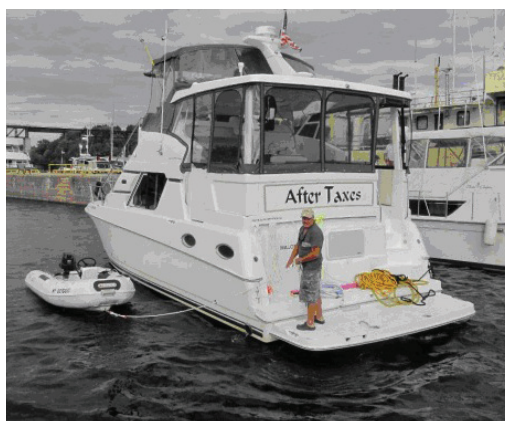


WILMINGTON, Delaware – Ralph and Amy Cetrulo (Cetrulo & Morgan Group) were conspicuously absent from the recent San Diego Partners Forum – but for a very good reason.

They have adopted TWINS – Callie May and Ralph Maxwell (Max) – born June 22nd. Ralph says “it’s been a long and winding road in this process and now the second journey begins.”

Please join us in wishing Ralph and Amy many congratulations and every happiness with their new family!

After Taxes



(MALONE, New York) – What does “After Taxes” mean to you? April 16? Income after Uncle Sam takes a bite? Well, to Gary and Cathy Benware (Dragon Beware CPAs) it means their home away from home for three + months on their boat aptly named “After Taxes”!

As Gary spoke to INPACT members in San Diego of his firm’s experiences with Succession Planning, he knew that his reward for good planning was fast approaching.

In the middle of July, Gary and Cathy took off on a 2,900 mile trip they call “The Great American Loop” beginning in Montreal, through the Great Lakes, into the Mississippi River and continuing on to Florida.

Early in the trip they travelled through a 250 mile system of three rivers, 22 lakes and 44 locks, passing through many small scenic towns. Along the way they visited with old friends, made new friends and enjoyed concerts, delightful meals and amazing scenery.

Disappointingly, the trip had to be cut short but you can follow their travels, documented with photos and stories on Facebook - “fiend” Gary R. Benware.

MEMBERS NEWS AND ACTIVITIES



The Curchin Group, LLC



Managing partner of the Curchin Group joins board of New Jersey non-profit



RED BANK, New Jersey – The Curchin Group, LLC announced that Managing Partner Robert C. Fouratt, CPA, became a member of the Board of Directors of 180 Turning Lives Around, Inc., a private non-profit organization dedicated to ending domestic and sexual violence. It provides programs and services in the areas of crisis intervention, compassionate support,

court advocacy, community education and professional training; to learn more about this organization's services or volunteer, visit www.180nj.org.

In 2010, The Curchin Group donated the proceeds from its Fifth Annual Indoor Mini Golf Tournament, "The Curchin Open," to both 180 Turning Lives Around, and another local non-profit.

From this interaction, Fouratt expressed an interest in getting involved by volunteering, and was later invited to complete the interview process to join the Board. His responsibilities as a Board member include the overall governance and the strategic direction of 180 Turning Lives Around. Fouratt is joining the Strategic Capital sub-committee, which provides oversight for the fundraising and building of a new shelter with an estimated budget of approximately \$5 million.

Fouratt leads Curchin's credit union practice and has over 25 years of public accounting experience, with a focus on working with financial institutions, not-for-profit organizations and closely-held small to mid-size businesses. In addition to writing numerous articles and presenting at several professional conferences and seminars, Fouratt has served his community as a former Board member for the Shrewsbury Foundation for Education and as a decades-long youth sports volunteer.

Celebrating over 55 years in Monmouth County, New Jersey, The Curchin Group, LLC is a certified public accounting firm that helps small to mid-sized businesses and individuals reach their financial goals through providing a broad range of Assurance; Tax; Financial Planning; Business Advisory; and Litigation & Valuation Services. The firm is dedicated to giving solid accounting and financial advice, sustaining long-term relationships with its clients and employees and giving back to the surrounding community.



Caminada Treuhand AG Zug

Working alone has a supplementary effect. Working together has a multiplying effect.



What do our clients expect from us alongside high-quality fiduciary services? The answer we hear is swift availability, short paths and the same contacts over the long term. And we are increasingly also hearing the demand for solutions directly incorporating professional legal advice.

We therefore already started cooperating with Kaufmann Rüedi Rechtsanwälte AG

in Lucerne some time ago. Kaufmann Rüedi offers its national and international clients high-quality services in the areas of legal and business consulting, litigation and notary services.

You will find further information at www.krlaw.ch.

Because this cooperation has proven extremely positive, we have decided to enter into an **innovative partnership with Kaufmann Rüedi Rechtsanwälte AG** as of this June. We call this a **quality partnership**.

Caminada and Kaufmann Rüedi will still remain two independent, economically and legally separate companies. There will also be no financial interests. This will enable both companies to continue to offer their own full range of services and to safeguard a high level of expertise in their specialist areas.

However, we have carefully aligned our consulting concepts, work processes and quality standards in order to guarantee the greatest possible effectiveness and efficiency.



WERMER, ROGERS, DORAN & RUZON, LLC

Wermer, Rogers, Doran & Ruzon, LLC

Slattery, Noonan & Co. Merges with WRDR

The accounting firm of Slattery, Noonan & Co. LLC recently merged with Wermer, Rogers, Doran & Ruzon. Going forward the firm will operate under the brand of WERMER, ROGERS, DORAN & RUZON.

Founded in 1957, WRDR has been providing accounting and tax services for government agencies, nonprofit organizations, commercial entities, individuals and privately held companies along with audits and business valuations. This merger compliments the continuing growth of the largest locally owned Accounting firm in Joliet, Illinois.

MEMBERS NEWS AND ACTIVITIES



Our clients are our partners

Ethics Plus

Outsourcing – A strategic move

The concept of outsourcing is a boon to many of the companies with numerous positive factors supporting the process. During the current economic melt down, company management need to focus on analyzing current critical issues, creating solutions, formulating risk management strategies and anticipating competitors and market rather than spending their time and efforts on compiling of financial data generated from multiple software sources at frequent intervals.

The benefits of outsourcing are many. Whoever is doing the compilation of financial data can be re-directed to other projects with greater return, the risk of fraud or embezzlement will be reduced and one gains peace of mind never thought possible before. Perhaps the biggest benefit is that managers and executives can consistently receive financial information in a timely and accurate way. When the daily business operations are running efficiently, it's a lot easier to forecast increased profitability. The board, management, investors, banks and even employees of the company will have greater peace of mind when the books are in the hands of a financial professional.

The outsourcing process can be used in core business operations as well as in non-core areas. The non-core areas which are not critical to the existence of the business can be easily shifted to a professional service provider. Some of the benefits of outsourcing the accounting are:

Cost savings- The costs of recruiting and maintaining an in-house employee is always higher than the cost of an external service provider.

Better quality services- Since external service providers always strive to excel at the services they provide, businesses are guaranteed of better quality than an in-house employee would give. Additionally, any service provider will always look to give the best of services since their reputation is at stake.

Access to specialized skills- External service provider will be an expert at the service that it provides. In fact, to beat competition, it would have to keep honing the skills of its employees. Also, the service provider would build up specialized skills in it's niche area of operation.

Compliance and controls- Accounting needs tight controls, and in most small companies this factor is compromised because they are financially unable to hire enough people to separate task assignments. The external service providers provide the needed segregation of duties, even if it means providing part-time personnel to you.

Staffing issues- By outsourcing a non-core function, a business avoids all the headache associated with hiring and maintaining staff for such non-core function.

Risk mitigation- Many a times, non-core functions may become critical and would need skilled intervention, which the business may be lacking. At such times, if the same function is outsourced and becomes critical in the hands of the service provider, because of the talent pool available at the service provider's end and because of all the experiences it would have gained by way of servicing other clients, it would be in a much better position to counter any kind of risks.

More management time- The service of an external service provider will free-up Manager's high-end time, allowing them to focus on strategic and management issues, thus yielding better financial results. Because the Manager does not have the experience and training possessed by a professional bookkeeper,

keeping records will take an exorbitant amount of time. Another thing that eats up time and money is error correction.

Capacity management- There may be times when the non-core function may need additional hands to meet deadline. In such times, it would become difficult for in-house employees to tackle the pressure. However, if the function is outsourced, the headache of meeting the deadline is of the service provider. Also, the external service provider can effectively manage the issue since he has a large talent pool at his disposal.

High level of confidentiality- External service providers typically ensure that their clients' data is secure and leaves no infringement of confidentiality.

High level of security- External service providers typically ensure that their clients' data is secure and leaves no hassles of back-up data.

What you can outsource?

Many firms outsource various accounts related tasks, such as invoice generation, compilation of financial statements, trial balances, profit and loss account, pay roll processes, credit card accounts and lots more. Outsourcing these services will save money that would have been wasted in hiring an in-house staff for managing such routine accounting tasks.

The market for financial and accounting outsourcing has matured in terms of the type of work outsourced from routine, transactional work to delivering customized, complex and higher-value services such as business forecasting, financial planning, post dated cheques management and treasury management.

The strategic change towards outsourcing gears your business to catch up with the complex business environment. It gives a clear edge to your core business with value addition generated from managerial time in partnership with focused quality efforts in the financial and accounting outsourcing by an external service provider.

- By George Mampilly



SPOTLIGHTING
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INPACT Contact Partner

Glenn L. Friedman

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Firm profile:

Managing Partner:	Mr. Glenn L. Friedman	
Net Revenue	\$12,870,481	
Practice breakdown:	Certified Audits	17.8%
	Accounting Services	25.0%
	Tax	37.1%
	Consulting	17.1%
	Other Services	20%
Staffing:	Equity Partners	17.3
	Managers / Supervisors	2.0
	Certified Tech Staff Assistant	38.4
	Para-Professionals	2.1
	Support Staff	6.0
	Total FTE Staff	68.0



SPOTLIGHTING METIS GROUP LLC New York, United States

Firm History:

Metis Group Certified Public Accountants LLC is a leading full-service regional accounting and business consulting firm headquartered in New York City with offices in Westchester County, Long Island, New Jersey and Florida. Formed in 1987, Metis Group has experienced substantial growth and today continues to provide quality service to our clients.

With 18 partners and principals and over 80 team members, Metis Group prides itself as a firm that stands on its vast expertise and knowledge of financial matters; a firm where clients receive personal service tailored to their specific needs.

Metis Group CPAs LLC values its membership in INPACT Americas and believes their clients benefit from the INPACT alliance because there are member firms in virtually every state as well as throughout the world.

In 2008, Metis Group CPAs LLC was awarded as a finalist in Crain's New York Business' list of the "50 Best Places to Work in New York City." With more than 300 companies vying for the title, Metis Group received this honor through the united effort of all our team members.

Services Offered:

- Accounting and Auditing
- Tax Services
- Forensic Accounting and Litigations Support
- Business and Strategic Planning
- Real Estate
- Outsourcing
- Not-for-profits



SPOTLIGHTING METIS GROUP LLC New York, United States

Meet the partners and principals:



Glenn L. Friedman, Managing Partner, has over 30 years of accounting experience. As Managing Partner of Metis Group Certified Public Accountants LLC, he provides leadership to the 18 partners and over 60 staff members working at the six Metis office locations. In 1987, Mr. Friedman and his partner merged with another partnership to form what is now Metis Group.

Prior to Metis, Mr. Friedman started his career at an international law firm that specialized in foreign tax havens. He then moved on to a regional accounting firm with a general practice and later joined the tax department of an international accounting firm where he was responsible for several national and multinational accounts.



Curtis Arluck has over 30 years of experience in tax work. He specializes in the preparation of individual income tax returns, especially for writers and other creative professionals and tax planning around issues of home ownership and retirement.

Mr. Arluck was a partner at Weikart Tax Associates for 25 years when his company merged to bring his successful practice over to Metis Group LLC.



Edward Benedetto has nearly 30 years of accounting experience and is the Chief Operations Officer of the Metis Manhattan office. Along with his general accounting practice, Mr. Benedetto works on guardianship accounting and is involved with the management of the co-op and condominium practice area of the firm.

Mr. Benedetto began his career at Pinto, Winokour and Pagano, CPAs and then went on to Mann, Judd, and Landau, CPAs. For the 8 years prior to joining Metis Group, Mr. Benedetto had his own firm, Edward Benedetto, CPA, P.C.



Stephen A. Cobell has over 25 years of experience in accounting with a particular emphasis on long-term skilled health care and the not-for-profit industry. In September 2008, his firm Stephen A. Cobell LLC merged with Metis Group LLC.

Prior to Metis Group, Mr. Cobell was an audit supervisor with a national firm and later was a director in the audit department of a local firm.



SPOTLIGHTING METIS GROUP LLC New York, United States

Meet the partners and principals:



Olga Danilytcheva-Averin has over 10 years of experience in accounting specializing in forensic accounting and valuation services. She has participated in various litigation support engagements involving matrimonial dissolutions, business owner disputes, fraud investigations, and bankruptcy matters. She has testified as an expert witness in New York Supreme Court. In January 2009, her firm Forensic Accounting and Valuations Services LLC merged with Metis Group LLC.

Prior to working in accounting, Ms. Danilytcheva-Averin spent 10 years employed with research and engineering firms in management positions.

She is the author of "GAAP: A Regulatory Tool to Manage Healthcare" Research in Accounting Regulations, Volume 16.



Jerry Eitel has over 25 years of experience in accounting. He possesses wide-ranging experience with a particular emphasis on real estate. He has testified several times as an expert witness on bankruptcy and insolvency matters and has worked with numerous U.S. bankruptcy trustees. His diverse clientele include a real estate company with a half-billion dollar portfolio as well as manufacturers and importers. He also services many large freight forwarders and customs house brokers.

Prior to joining Metis Group, Mr. Eitel had a private practice in New York. In 1997, he and his partners merged with another firm to become what is now known as Metis Group LLC.

Mr. Eitel is a Certified Public Accountant and possesses Series 7 and Series 63 broker's licenses. He has taught accounting at the college level.



Steven B. Fromer is a member of Metis Group LLC and oversees Metis Group's computer services company, Acctrack Computer Consultants, Inc.

Prior to Metis Group, Mr. Fromer was in charge of the computer department of a mid-sized accounting firm in New York City where he helped evaluate their computer needs including recommending, installing, and supporting accounting software systems. In 1991, Mr. Fromer founded Acctrack Computer Consultants.

He is a licensed CPA in New York.



Richard J. Miller has over 30 years of experience working in accounting. His area of expertise includes closely-held business or family-owned businesses, distributors, food processors, and legal entities.

Mr. Miller became a partner with Rothschild, Topal, Miller & Kraft PC in 1991. His firm merged with Metis Group LLC in January 2010.



SPOTLIGHTING METIS GROUP LLC New York, United States

Meet the partners and principals:



Steven L. Topal was a partner at Rothschild, Topal, Miller & Kraft PC prior to merging his successful practice with Metis Group in January 2010. He has over 25 years of experience as a Certified Public Accountant. Mr. Topal specializes in the hospitality industry especially restaurants, taverns, and pubs. He also has numerous clients in medical manufacturing, agricultural processing, and closely-held and family-owned businesses. He has worked on succession issues for several clients.

Many of Mr. Topal's clients have been with Rothschild, Topal, Miller & Kraft PC for over 40 years and have continued their long-standing relationship now with Metis Group.



Larry Karmel is a member partner at Metis Group LLC specializing in taxation. Mr. Karmel has more than 20 years of experience advising clients in tax and business matters. He has advised many large and small U.S. companies and individuals and foreign companies who have formed U.S. branches or U.S. subsidiaries. These clients include public and private companies. His largest international and national clients are banks. Others have included manufacturers, distributors, real estate developers, advertising agencies, security alarm companies, and investment and shipping companies.

Mr. Karmel has specialized in handling tax examinations both the federal and state level for companies that operate in multi-state jurisdictions. He has also conducted rates tax studies for clients doing business throughout the United States.

Mr. Karmel has published several articles in *The CPA Journal* and *The Journal of Bank Taxation*. He has also been a lecturer on the subject of taxation at the Sy Syms School of Business of Yeshiva University.

Mr. Karmel has published several articles in *The CPA Journal* and *The Journal of Bank Taxation*. He has also been a lecturer on the subject of taxation at the Sy Syms School of Business of Yeshiva University.



Lori A. Roth specializes in business valuations, real estate, tax planning, and working with closely held businesses. She has spent over 20 years in public accounting and has managed her own practices and partnerships since 1990.

Her expertise includes working as a neutral accountant (either court appointed or hired as a joint expert by both parties or their attorneys). She works as a business valuator and also as an impartial financial consultant when issues pertain to support and equitable distribution. She has been involved in matrimonial cases as well as shareholder disputes, corporate dissolutions, estate situations, and business acquisitions.

Ms. Roth is a licensed CPA in New Jersey and New York. She is Accredited in Business Valuation (ABV) from the American Institute of Certified Public Accountants. She is also certified in Divorce Mediation.



SPOTLIGHTING METIS GROUP LLC New York, United States

Meet the partners and principals:



Robert P. Mollenhauer has over 30 years of experience in accounting. In 1978, he became a CPA and in 1983 he formed his own accounting firm. In 1997, he and his partners merged with another firm to become what is now known as Metis Group LLC.

Mr. Mollenhauer started his accounting career with Phillips, Gold & Co., a small regional firm in New York City, where he concentrated in royalty and licensing audits. Prior to his work in accounting, he taught chemistry and earth science at East Islip High School in East Islip, New York. During this period, he was awarded three National Science Foundation grants and earned a Master of Science degree in Outdoor Education and Earth & Atmospheric Science.

Mr. Mollenhauer became a Certified Financial Planner in May 1994 and currently holds a Series 7 broker's license.



Barry L. Pulchin specializes in investigative and forensic accounting and business valuations for diverse issues such as domestic relations, license valuations, professional practice valuations, minority shareholder disputes, insurance loss, bankruptcy, estate and gift taxes, tax fraud cases, as well as commercial fraud investigations. In January 2009, he merged his firm, Forensic Accounting & Valuation Services, LLC, with Metis Group CPAs LLC.

Mr. Pulchin has appeared as a featured speaker on radio to discuss year end tax planning and general business valuation topics. He has been recognized as an expert witness and has been Court Appointed in the New York State Supreme Court. He has served as the accountant in bankruptcy cases for the Debtor, the Creditor's Committee, and for Chapter 7 Trustees. He has also been appointed as a Chapter 11 Bankruptcy Examiner.

Mr. Pulchin is a Certified Fraud Examiner, a Certified Valuation Analyst, and Diplomate of the American Board of Forensic Accounting. He is accredited in Business Valuation and accredited in Financial Forensics by the American Institute of Certified Public Accountants. He is a Certified Public Accountant in New York, Connecticut, Florida, and North Carolina.



Michael Specht has over 25 years of experience in public accounting working with closely held companies and individuals. Prior to working with Metis Group, he was a partner in a small New York City accounting firm for 9 years. That followed 8 years at the large regional accounting and consulting firm, Richard A. Eisner & Company (now Eisner LLP). In September 2006, he joined Metis Group.

Mr. Specht works with business clients in a wide range of industries with a specialty in professional service firms, medical practices, and real estate entities. He also assists with the setup of accounting systems for newly formed companies and provides accounting, consulting and tax planning and compliance services for these companies.



SPOTLIGHTING

Kamran & Co. Chartered Accountants Lahore, Pakistan

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Mr Kamran Fatah

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Firm profile:

Managing Partner:

Mr. Kamran Fatah

Practice breakdown:

Audit	30%
Accountancy	10%
Tax Compliance & Consulting	40%
Investment, Business Advisory	20%

Staffing:

Equity Partners	1
Managers / Supervisors	6
Certified Tech Staff Assistant	18
Administrative Staff	6

Total Staff 31



SPOTLIGHTING

Kamran & Co. Chartered Accountants Lahore, Pakistan

Firm History:

Kamran & Co. Chartered Accountants has been in operation since 1st January 1986. The Principal of the firm, Mr. Kamran Fatah (FCA) has been a qualified Chartered Accountant since 1985. He became a Fellow Member of the Institute of Chartered Accountants of Pakistan in the year 1995.

M/s. Kamran & Co. Chartered Accountants has been given a satisfactory rating under the QUALITY CONTROL REVIEW PROGRAM of the Institute of Chartered Accountants of Pakistan, on account of the Firm's compliance record with the International Accounting Standards.

Clients are served through specialized practice segments by multi-disciplinary teams under designated Executive staff.

Its current strength of 30 professionals are able to synergize its best potential, through a pool of expertise comprising Accounting professionals, Business consulting and information solution specialists, MBAs, Cost and Management Accountants, Lawyers, Tax and Corporate Specialists and professionals from other disciplines.

The emerging business needs of our clients and their demands in a fast changing and challenging local as well as global market place require value-addition through knowledge, capital and technology.

Decades of presence has given Kamran & Co. Chartered Accountants, the opportunity to understand such emerging business needs by providing a whole range of services to a diverse client base.

Services Offered:

- Auditing
- Accountancy
- Corporate Finance
- Business Consulting / Advisory
- System Control Review
- Company Secretarial
- Taxation
- Outsourcing

Clientele:

- Industrial Products
- Construction
- Real Estate
- Health Science



SPOTLIGHTING

Kamran & Co. Chartered Accountants Lahore, Pakistan

Meet the Principal:



Mr Kamran Fatah
Principal

Mr Kamran Fatah has over 20 years of experience in public practicing with Kamran & Co. and he is involved in various client services. He has extensive experience as an accountant, auditor, tax consultant and advisor on company secretarial matters.

Licence and Qualifications :

- (1) Fellow Member of the Institute of Chartered Accounts of Pakistan
- (2) Member of Lahore Tax Bar Association

Spotlighting enables INPACT to turn the focus on your firm, it's a great opportunity for members of the 3 alliances to find out more about your firm and what you are up to, where your expertise lies and who the key players are in your organisation.

The following pages profile the following firms :



METIS GROUP LLC
New York, United States
Page 7



Kamran & Co. Chartered Accountants
Lahore, Pakistan
Page 13

If your firm would like to be a part of the Spotlighting section in the next edition of the GEU, please contact your regional administration office who will be able to organise this for you.

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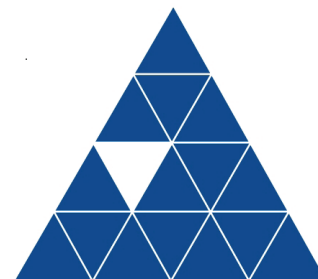
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