

# Rothstein Kass

MARKET INDEX, ABSOLUTE RETURN, HYPE, TRANSPA  
OFFICE, SEC, GLOBAL STOCKS, COMPENSATION, REC  
PARTNERSHIP, STOCK MARKET, ROAD SHOW, DISCLO  
FUND, ALLOCATION, PATHWAYS, EQUITY, ALPHA, CO

FINANCIAL SERVICES

GHAI COMPOSITE, ENERGY, RECORDS, FIXED INCC  
ES, INDIA, SPECULATION, BILLIONS, LEVERAGE, API  
ACQUISITION, RECOVERY, CUSTODY, EXPANSION, F  
SS TESTING, EXCHANGE RATE, SUSTENANCE, PYRA  
REGULATORY COMPLIANCE, CTA, PERFORMANCE ES  
ICS, MARKET INDEX, TREASURY, HYPE, MARGIN, VE  
OLO, STOCK MARKET, ROAD SHOW, MILLIONS, DISC  
RN, PRICING, MERGER, DEPRECIATION, PENSION, MA  
ITÉ, FOUNDATION, PENNY STOCK, MANAGER, TRAN  
RUCTURING TRENDS, LAYERING, ONSHORE, AUDIT,  
TAL, NAV, GLOBAL STOCKS, BEAT THE GUN, FINAN  
UTUAL FUND, FAMILY OFFICE, DUE DILIGENCE, ECC  
HITE PAPER, TRADING STRATEGY, BULL, START UP, G  
STITUTIONAL INVESTORS, ONE OFFICE, ABSOLUTÉ R  
ERNANCE, SWAP CONTRACTS, CASH, ÉROSION, BLU  
ORPORATE EVENTS, ENDOWMENT, SINGLE FUND, KI  
CING, BEAR, FTSE, MANAGED ACCOUNTS, FOREIGN  
PTIONS, PROSPECTUS, DISTRESSED, ESOTÉRIC, REA  
AUNDERING, IRS, FX, STABILITY, TAX, INDEPENDEN  
AF, PRIVATE EQUITY, SECURITIES, TRADING, BENEFI  
RENCY, VEHICLES, WHITE PAPER, TRADING STRATEG  
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NDENCE, SHARPE RATIO, DIAMONDS, ALTERNATIVE  
ANSPARENCY, TRADING, BENEFITS, PORTFOLIO, FLUC  
IONS, DEBT, ASIA, LOAD PIPE, US TREASURY, VALUA  
IZARD, FUND OF FUND, INVESTORS, BASIS POINTS,  
V, INTEREST RATES, ACTIVIST INVESTING, WALLFLOW  
BLE DIGIT RETURNS, MICRO, PATHWAYS, BETA, JITTE  
VEN, SHARE, PERFORMANCE, DERIVATIVES, EXI  
IR VALUE, HOME RUN, MASTER FEEDER, DIVERSITY,  
SS, FUND STRUCTURING, CO, TOP RETU  
ANAGEMENT FEE, EFFICIENCY, BALANCED, ARBITRA  
OLATILITY, WALL STREET, CAPITAL GAIN, NASDAQ,  
VEALTH, YARDSTICK, YIELD, ANALYSIS, ENERGY, REC  
NG, PENSION, MANAGED FUTURES, INDIA, SPECULA  
K, MANAGER, ACQUISITION, RECOVERY, CUSTODY,  
AUDIT, STRESS TESTING, EXCHANGE RATE, SUSTENAI  
FINANCING, REGULATORY COMPLIANCE, CTA, PERF  
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G, CLASS, FUND STRUCTURING, TOP RETURNS, CCO  
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TILITY, WALL STREET, CAPITAL GAIN, WHITE PAPER,  
OAT, WORLD WEALTH, YARDSTICK, YIELD, ANALYSI  
OFT DOLLAR, SINGLE FUND, FSA REGULATION, BENC  
FOREIGN CURRENCY INDEX, GLOBAL EQUITY, PAR

You can't build a reputation  
on what you are going to do.

— Henry Ford

# You Know Your Business. We Know Ours.

**Rothstein Kass is an essential asset to the financial services community.**

- 40 years of industry experience and accumulated expertise
- Principal-led, team-based relationships
- Stable organization complemented by state-of-the-art infrastructure
- Long-term business perspective informed by familiarity with current theories, practices and strategies

We prevent audit and tax issues from becoming issues.

**To see how we do it, turn the page and invest the next 10 minutes with Rothstein Kass.**

Over the last 50 years we have been through it all: Through the conglomerate fad of the 70s, the mergers, acquisitions and leveraged buyouts of the 80s, and even the mega deals of the 90s. Decade after decade, through periods of recession, inflation, optimism, pessimism and irrational exuberance, we have served as trusted advisors to some of the most successful financial services organizations in the industry.

# Complexity and Ambiguity Versus Resolution and Confidence.

We serve alternative investment funds, broker-dealers, registered investment advisors and mutual funds. Each client, from start-ups to global institutions, is unique, and the services we provide are conceived and executed to help them achieve their individual goals. Our clients' primary objective is to build their businesses. We help them succeed while fulfilling their audit, tax and financial reporting requirements.

## **Alternative Investment Funds**

Investment partnerships. Hedge funds. Private equity funds. Opportunity funds. Venture funds. Fund of funds. These entities have some similarities yet real, if subtle, differences. We are conversant with current investment strategies and consult as new strategies are developed. Our experience structuring tax-efficient entities and transactions for our extensive client base, coupled with our state-of-the-art technology platforms and infrastructure, enable us to streamline our processes to our clients' needs, facilitating their ability to provide timely information to investors. Our expertise means that you spend less time on the details of tax and audit matters, providing you with more time to focus on investment performance.

## **Broker-Dealers**

Broker-dealers require specialized information and specific expertise—from issues regarding initial capitalization and organizational structure to filing of regulatory reports. Whether your firm employs minimal support staff or you are a full-service broker with hundreds of registered representatives, we have the professional resources, technical expertise and IT infrastructure to provide everything you require to be well informed, tax efficient and compliant.

## **Registered Investment Advisors**

Fiduciary duty. Surveillance. Examination. Complexity doesn't decrease. We help you steer through the intricacies of increasing scrutiny—from the whirlwind of reporting requirements to a host of additional compliance matters. At any given moment, the SEC can launch an investigation. In that event, you'll have the confidence of knowing that you have the necessary audited financial statements, tax records and internal controls in place to be compliant with applicable state and federal regulations.

## **Mutual Funds**

Our experience serving alternative investments, coupled with our SEC and Internal Revenue Code Subchapter M regulatory knowledge, enables us to provide mutual fund advisors and the funds' shareholders with essential GAAP and tax expertise. We work closely with the funds' other service providers, with the common goal to help management provide their shareholders with timely and accurate financial reporting.

# Intelligence is Contextual. Data is Overrated. Ideas Come up Short. So What Do We Do Now?

**The financial world is in a state of perpetual and accelerated motion. Every moment, new information is shoveled into the mix. Meanwhile, everything accelerates. Where once you had a day, today you have an hour. Tomorrow, will it be minutes? Global wealth has added new dimensions of complexity—further complicated by interrelated dynamic relationships, all operating in an environment of increasing information.**

Astute financial minds and great entrepreneurs will always find new and creative ways to make money, regardless of market conditions. They understand the ambiguous value of volumes of data and the limits of ideas... and act accordingly. Results prove them right.

We understand the difficult nature of information. In the wrong context or at the wrong time, the most valuable data or brilliant analysis is useless to you. Our job is to know the difference and see that you benefit from this distinction. Relevancy, timeliness and usefulness are vital.

**Information is disposable. Well-executed ideas grounded in reality are invaluable. Let's talk execution. Visit our website at [www.rkco.com](http://www.rkco.com).**

# Your Interests Are Our Interests... and Vice Versa.

**We've built a robust organization. Members of our Financial Services Group have been with us for years, and many even decades. People stay at Rothstein Kass. Our staff retention is significantly higher than industry averages.**

We attribute this to a challenging work environment and a firm culture that rewards entrepreneurial spirit and supports personal and professional growth. We promote from within and all of our growth has been organic. The benefits to you are both quantitative and qualitative. Personal and professional.

As a client of our firm, your team will be led by one of our Financial Services principals and includes both audit and tax professionals. Each member assigned will possess the expertise that complements your business. You're assured that the advice you receive is comprehensive and timely, and that it considers the consequences of every situation.

A world in motion: Markets. Industries. Legislation. The line between prospering and risk narrows and thins. The intricacies of legislation are complex. More intrusive. Less forgiving.

# Services Conceived, Developed, Refined and Evolved to Ensure Your Success.

## Did We Say Evolved?

Our services evolve to meet changing situations. Our solutions are conceived and executed based on best practices to simplify, streamline and transform activities into clear, concise and meaningful information. Our approach means you can act with confidence and authority.

Advanced technology underscores our services and our business. Our IT systems and infrastructure not only accelerate all processes, but continually refine and improve our output. For you, this means efficiency, timeliness and accuracy.

Some of our services are listed here. For a full menu of our service offerings, please visit our website at [www.rkco.com](http://www.rkco.com).

## Assurance Services

- Audits, reviews and compilations
- Other attest services
- Organizational structure consulting
- Fee structure and compensation arrangements

## Tax Services

- Tax compliance, projections and reporting
- Corporate, partnership, and individual tax return preparation and tax planning
- Federal, state, local and international tax consulting
- Representation before the IRS or other tax authorities
- Estate and gift tax planning

## Management Advisory Services

- Regulatory advice and reporting
- SEC compliance/internal controls review
- Litigation support and expert witness testimony
- Employee benefits consulting
- Executive search and staffing
- Coaching and facilitation

Challenge + Know How  
= Success

Success = More Challenges  
+ More Opportunities

The search for elusive market inefficiencies is propelling today's financial strategies. Towards that end, firms speculate... hedge... experiment. What firms don't want are inefficiencies in their businesses. They want to manage operations, control risk and unlock opportunities. The firms that succeed in today's market will be those that can turn challenges into opportunities... use regulatory demands to increase investor confidence... implement risk management systems to increase value. Success will require taking advantage of opportunities enterprise-wide.

**We'll be with you on both sides of the success equation.**

Business challenges are not confined to any one area, and as strategies change, so do business needs. We structure our practice to be interdisciplinary so we can provide clients with the expertise needed to maximize their opportunities.

Our **Commercial Services Group** serves public and private companies in a wide range of industries. Providing accounting, audit, tax and consulting services to a diverse client base has given us a wealth of experience and knowledge. We have the capabilities to advise on all aspects of private equity transactions from deal origination and due diligence, through structuring and execution, to exit planning and conclusion. Financial statement validation... tax structuring... compliance and internal controls... benchmarking... risk management... you name it. We've got the expertise to evaluate and execute deals quickly and effectively. After the transaction is concluded, we will continue to protect your interests as accountants, auditors, advisors and tax preparers for

your portfolio companies. Our hedge fund and management company clients want to stay focused on their first passion: business. We let them do just that.

Our **Family Office Group** provides a full complement of accounting services for management companies, hedge fund managers, and high-net-worth individuals. We keep a close eye on what is important to produce the results that meet our clients' changing needs. We manage banking and cash flow functions, as well as oversee tax planning and preparation. With hedge funds and management companies as our niche, we understand the subtle and complex needs of our clients—whatever the financial or advisory services required.

Sometimes business deals take our clients abroad, and they need a navigator. We're there. Our **global reach** is extended through our affiliation with AGN International—an association of independent accounting and consulting firms networked worldwide. Our Cayman Island office also provides a wide range of services to clients seeking the advantages of offshore capabilities.

# Go Farther. Get There Faster. Now Go Beyond.

We have a simple relationship with our clients. We focus on the economic, tax and regulatory issues that affect their businesses. We protect them from events that could distract them from their focus: *The pursuit of growth and profit.*

The Rothstein Kass name resonates in the financial services community because we have consistently provided real value. Meaningful value. Measurable value. Our consistent delivery of value has made us one of the largest firms in the country, and it has led to us being ranked as one of the premier service providers to the hedge fund industry.

Our principals and professionals are well regarded in the business community. They are recognized authorities who frequently speak at industry conferences and write on timely subjects.

We maintain memberships and are deeply involved in industry and professional organizations. We offer the services you require to succeed.

We want to see you surpass your goals, and we'll do everything in our power to help you get there.

## Fostering the future, yours and ours.

As an industry leader, Rothstein Kass is dedicated to providing optimum client service. We do this by providing our clients with the highest caliber of talent. Rothstein Kass has made a commitment to the continuous development of our employees, both professionally and personally. We recognize that our people are our greatest asset, one that is also highly regarded by our clients.

## BALANCED™

Rothstein Kass is a registered trademark of Rothstein, Kass & Company, P.C. and its related affiliates, each of which is a separate legal entity.

LE, S&P, INTEREST RATES, BUBBLE, CORRELATION, DOW,  
ST INVESTING, REPORTING, OPERATIONAL RISK, FAMILY  
BLE DIGIT RETURNS, MICRO, BETA, JITTERS, PATHWAYS,  
EN, STAKE, PERFORMANCE FEES, DERIVATIVES, MUTUAL

# Rothstein Kass

Certified  
Public  
Accountants

Affiliated Offices Worldwide

