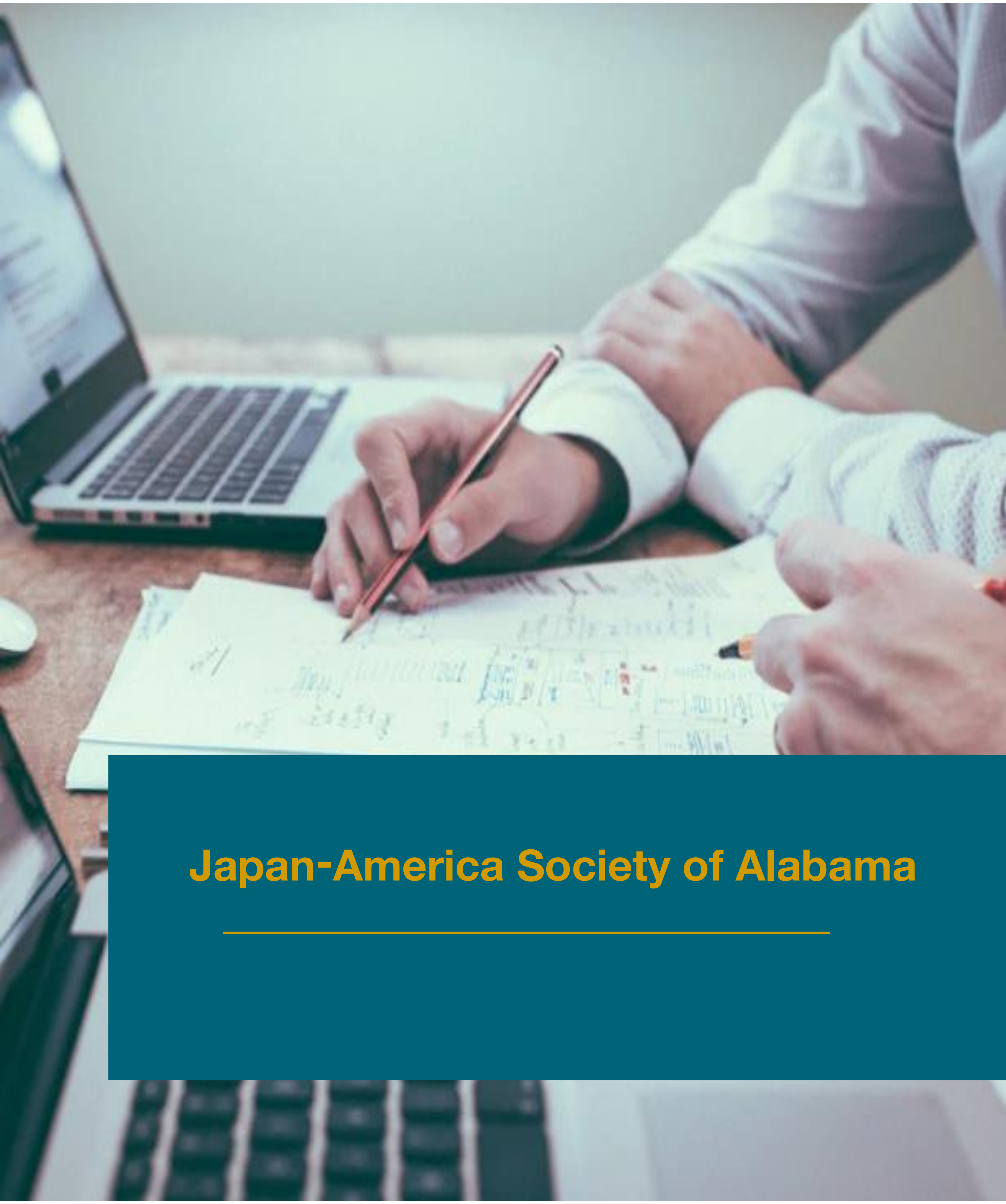

Japan-America Society of Alabama

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CDPA PC
CERTIFIED PUBLIC ACCOUNTANTS
Since 1954

MESSAGE FROM THE SHAREHOLDERS

Thank you for the opportunity to present information about CDPA and our services. In this information packet, we discuss the industry expertise and services that are consistently delivered and outline the qualifications which enable us to provide the level of service that is expected and deserved. By selecting CDPA, our clients receive the following benefits:

*An engagement team that has direct, current experience performing accounting and advisory services for a wide variety of organizations.
*An engagement team that is timely and proactive in responding to your questions and needs, and embraces a collaborative "no surprises" approach with respect to our service delivery.
*Open and early communication regarding emerging accounting, auditing, and reporting issues.
*Direct access to standard setters through our continued involvement with the American Institute of CPAs Private Company Practice Section Technical Issues Committee.
*CDPA is a member of RSM Alliance which gives us access to RSM National Office resources, audit methodology, and IT technology. RSM US is the fifth largest U.S provider of assurance, tax, and consulting services, with over 9,000 professionals and associates in more than 70 offices nationwide. RSM US is the U.S. based firm that is a member of RSM International, the sixth largest global network of independent accounting, tax, and consulting firms. These relationships provide our clients with accelerated access to thought leaders and the right resources that can facilitate timely issue resolution.

With our combination of professional expertise and access to national expertise as part of RSM Alliance, we believe we are uniquely suited to exceed expectations.

Jeremy Blackburn

Jeremy Blackburn, CPA, CVA, MAFF
Assurance Shareholder

A GLANCE AT
OUR FIRM

100% Employee Growth

From 2009 to 2019, the number of our employees more than doubled in size.

90% Revenue Growth

Our revenue has grown by more than 90% since 2009.

Balanced Service Mix

Our current mix of services consists of Assurance (25%), Tax (41%), Small Business Services (13%), and Consulting (21%).

Three Locations

Our offices in Huntsville, Athens, and Florence help us to serve clients across north Alabama and south Tennessee.

OUR FIRM

OUR QUALIFICATIONS

We are in a time of rapid change. CDPA believes our clients are best served by trusted business advisors who will help meet objectives and navigate complexities; not just deliver a report. Below is a summary of our capabilities to serve in this capacity.

A Service Team Tailored to You

CDPA brings a service team featuring the right mix of expertise and experience with strong client service capabilities. Our clients want a team that will collaborate with them, solicit their point of view, and help them with the compliance and institutional issues they face. CDPA works with our client's financial management team to find suitable resolutions to the issues they encounter.

Respectful, Frequent Communication

Regular, proactive, transparent communication with management is an essential element of our service relationship. At the same time, we understand the critical need to respect lines of authority. Management communications are well-coordinated to ensure consistent messaging.

Value beyond the Engagement

Our main objective is to perform a high quality engagement in the most efficient, non-intrusive way possible. Through the course of each engagement, CDPA becomes very familiar with issues and needs that our clients face each year. We proactively look for improvement opportunities throughout the organization and offer our ideas on a real-time basis to identify additional ways to enhance the services we provide. These include periodic business issue discussions, technical updates, and information technology considerations.

The Strength of our Practice

Our practice, with offices in Huntsville, Athens, and Florence, provides assurance, tax, small business services, and consulting to a diverse group of companies and organizations of all sizes across the United States.

OUR CLIENTS

Our Assurance practice provides traditional audit and attest services, specializing in

- compliance audits (including single audits);
- employee benefit plan audits;
- privately held entity audits, review, and compilations;
- governmental audits; and
- nonprofit audits and reviews.

Our Tax practice performs income tax compliance and tax planning services, estate and trust planning, and transaction structuring.

Our Small Business Services practice specializes in bookkeeping and compiled financial statement services, sales tax services, QuickBooks consulting, and contractor license services.

Finally, our Consulting practice consists of professionals focusing on the client priorities of performance improvement, internal audit, transactions, valuation services, fraud/forensic accounting, outsourced CFO/controller services, and Entrepreneurial Operating System® advising and implementation.

We serve our clients through engagement teams led by engagement partners and managers who serve as the primary point of contact and ultimate decision makers regarding all engagement matters, from the design of the engagements and service plans to the resolution of technical matters.

We specialize in cultivating financial partnerships with clients operating in the following industries:

***Agriculture**
***Automotive**
***Manufacturing & Distribution**
***Software Development**
***Telecommunications**
***Hospitals and Healthcare**
***Residential & Commercial Construction**
***Professional Services**
***Nonprofit Organizations**
***Local Governments, Schools, and Utilities**
***Universities**

OUR SERVICE LINE LEADERS

As we consider the needs of our clients today and in the future, we have structured a core team of professionals that has the credentials to address our clients' ever evolving needs, growth, and new challenges.

David Christopher, CPA
Service Line: Tax
Specialties: Agriculture; Corporate and Partnership Compliance and Planning; Trust and Estate Planning; Complex Tax Issues

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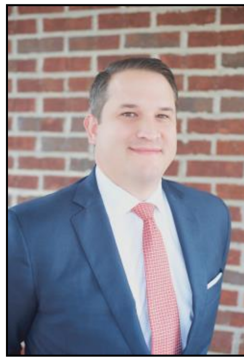
d.christopher@cdpapc.com

in See David's Profile on LinkedIn



Scott Smith, CPA
Service Line: Consulting
Specialties: Entrepreneurial Operating System (EOS)®; Management Consulting

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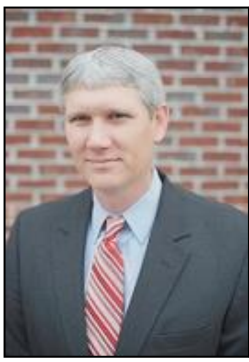
s.smith@cdpapc.com

in See Scott's Profile on LinkedIn



Chris Anderson, CPA
Service Line: Small Business Services
Specialties: Entrepreneurs; Family-Owned Businesses; Construction; Professional Services

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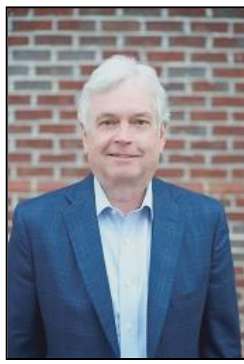
c.anderson@cdpapc.com

in See Chris's Profile on LinkedIn



Fred Pepper, CPA
Service Line: Tax
Specialties: High Net Worth; Private Equity Backed Companies; Healthcare; Succession Planning

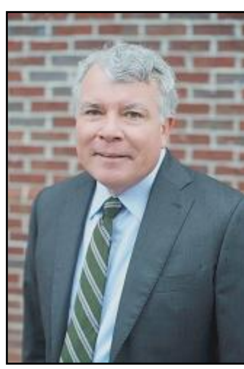
256.232.2260
f.pepper@cdpapc.com

in See Fred's Profile on LinkedIn

Jeremy Blackburn, CPA, CVA, MAFF
Service Line: Assurance; Consulting
Specialties: Audits and Reviews; Business Valuations; Forensics

256.232.2260
j.blackburn@cdpapc.com

in See Jeremy's Profile on LinkedIn



Cecil Armstrong, CPA
Service Line: Tax
Specialties: Individual Taxation Compliance and Planning; State and Local Taxation Compliance; Nonprofit Compliance

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c.armstrong@cdpapc.com

in See Cecil's Profile on LinkedIn

OUR APPROACH

Timing of Activities and Coordination of Engagements

Our approach is one that is flexible with management's needs and expectations. We have certain clients who prefer us to perform all procedures after the year end close and certain clients who prefer us to work closely with them throughout the year to ensure a timely year-end experience. In either case, we make our team available to management, employees, and Board throughout the year for inquires, accounting guidance questions, and any other relevant questions.

Reporting to Management, Shareholders, and/or the Board

We will communicate and work with management, shareholders, and/or the Board throughout the year, not just during year-end and will be available to them to answer technical questions that may arise along with assistance on implementation of new guidance and regulations as needed. We collaborate with our clients on everything from issue resolution to planning. Our clients are kept abreast of everything going throughout the engagement process. Our communications are structured to ensure alignment between all parties.

The nature of our communications and the way we communicate with our clients are consistent. We develop a formalized communication plans that will change as our clients' needs, expectations, and engagements evolve. This will help ensure we are not duplicating questions and requests.

Fees and Rates

At CDPA, we are committed to delivering the greatest value in a cost-effective manner and working collaboratively to plan an effective and efficient engagements. For each client, we believe our mutual goal should be to provide professional services of the highest quality in exchange for a fair fee. Our fees are based on an estimate of the time required by individuals assigned to the engagement from our prior experience with our clients and other entities of similar size and sector. We have built our practice on long term relationships with outstanding clients and we do not want fees to be a barrier to us being selected for an engagement. In other words, we are excited about the opportunity to develop relationships, and we encourage our clients to ask questions.

Related to our above fees, we want to provide assurance that there are no hidden costs, such as "overhead" or "computer charges," and we will absorb the costs of telecommunications, copies, and other incidentals associated with report production. Out-of-pocket expenses are never anticipated unless significant travel is involved in the engagement.

OUR QUALITY

Quality Control and Client Satisfaction Processes

Quality begins with the CDPA team members on staff. Our CDPA team features professionals who understand our clients and the issues they face. We know that proactive, regular communication that respects lines of authority is important. We ensure quality through a trust-based relationship and regular communication with management, shareholders, and/or the Board.

In addition, CDPA's approach to addressing all technical questions is centered on collaboration: internally and with our clients. As there are many "grey areas" in the application of accounting, financial reporting, and tax guidance and regulations, we are supportive of various interpretations, as long as they reflect the relevant economics, have appropriate support and are transparent in the financial statements and related disclosures. While we may not always agree with our clients' views or judgments, our clients can be assured that our views will be based upon a complete understanding of the facts and that such views will be transparently communicated.

Technical Expertise

CDPA has carefully curated a team filled with technical expertise in all or our service areas. Our members are involved with various state and national boards and committees, and often have direct input to standard setters so that we can advocate on behalf of our clients.

In addition, our firm policy is that all individuals working for CDPA must obtain a minimum of 40 hours of Continuing Professional Educational credits whether or not they are licensed as a CPA. The minimum 40 hours requirement meets both the State of Alabama and the AICPA CPE requirements for licensed CPA's.

CONCLUSION

A FINAL WORD

We recognize that in our competitive business, technical proficiency is expected. It represents the baseline skills necessary to get a professional services firm to the table. What separates a CPA firm from its competitors are attributes of a less tangible nature: responsiveness, transparency, collaboration, experience, communication, and a service mentality. As entities continue to face new challenges, they would be well served by a firm that is equipped and has the experience to work with it in meeting those challenges, a firm whose professionals take client service seriously and are willing to demonstrate it every day, and a firm who is willing to invest in your growth and success.

We believe CDPA is that firm.

Please visit us at www.cdpapc.com, or at any of our north Alabama locations:

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Tel: 256.232.2260

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Email info@cdpapc.com for more information.