



95% of our Clients Come from Referrals.

How? We help businesses succeed. How we do it is what makes us unique. Aside from our combined skills, our wide range of experience, and our outstanding track record, there are several factors that truly define and differentiate us.

A Tradition of Non-Tradition

The best possible solutions are rarely born out of experience alone. At LKN+S, we don't rest on what we already know. That's too easy. Obvious answers may be ready-at-hand, but they don't always bring about the best possible solution for a particular problem. Beyond our constant drive to find a better way, what differentiates us is our ability to create one. More specifically, we don't settle for what works best. We work hard to find out what works best for you!

It's Personal

When you work with us, you get a level of close personal attention that you can rarely expect from a CPA firm. We put a lot of effort towards ensuring that every engagement is handled as though we ourselves are the Client. Our service approach ensures that you are never more than a telephone call away from the partner in charge of your engagement.

This level of dedicated service has done much more than help our Clients succeed. Apparently, it has become our most effective marketing strategy to date. Naturally, we've decided to stick with it.

And There's More

What you've read here represents us, but only a small part of us. We have a wide variety of experience in a wide range of industries. The purpose of this brochure is to provide a snapshot, a rough sketch, if you will, of who we are and what we do. There's much more to the story. We invite you scratch the surface and get to know us a little better. We're confident that in the long run, you'll be glad you did.

Contact Us

Please feel free to call, e-mail or write us if you have any questions, or would like to meet with us. We offer you a complimentary review of your immediate accounting needs, and a discussion of opportunities for your future growth and financial security.

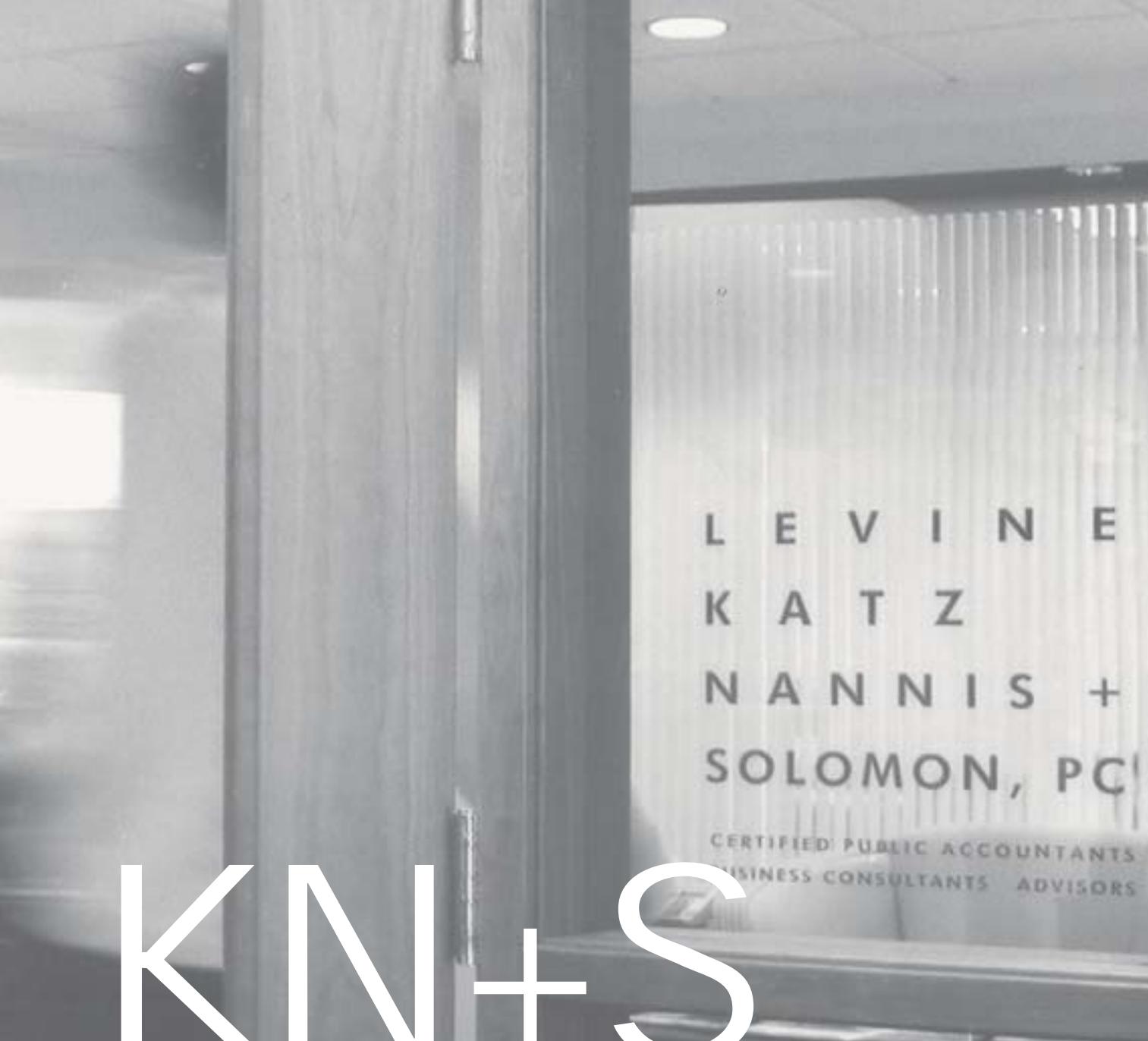
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Certified Public Accountants,
Business Consultants and Advisors





A Small, Big Firm, or a Big, Small Firm

Depending on How You Look at it.

Yes, we are accountants. But, we're not so large that you become just a number, overlooked in the shuffle. Nor are we so small that we can't provide a full range of services—even for our larger Clients. In fact, we do it everyday. We provide a highly educated, well-trained and experienced team of intelligent people to handle each case. We work closely with you as part of our team. We will develop a relationship with you that will foster a full understanding of your needs. Our experience has illustrated that this is the best possible way to create the best possible scenario for your business. As a member of your team, we remain an honest companion, a valuable advisor and an effective ally. It's not just something we say. It's something we do—because it works.

More than you can typically expect from any of the big, big firms—or the small, small ones.

Services We Provide

LKN+S provides the following client services:

- Accounting and Auditing
- Estate Planning
- Tax Planning and Compliance
- Strategic Business Planning
- Computer Consultation
- Business Plans and Valuations
- Litigation Support
- Medical Practice Management
- Management Consultation
- Bankruptcy and Work-Out
- Budgets, Forecasts and Projections
- Business Acquisitions and Dispositions
- Computer Software Evaluation and Installation
- Corporate and Partnership Formation, Operations and Dissolutions
- Financial Consultation

Industries We Work In

We've developed concentrations in the following industries:

- Medical and Dental Practices
- High-tech/Emerging Growth Companies
- High-tech Research and Development Companies
- Law Firms
- Engineering
- Architecture
- Real Estate Development
- Restaurants and Food Service Providers
- Manufacturing
- Retailers
- Garment Industry
- Non-profit Organizations
- Professional Service Companies
- Distribution and Wholesaling

Memberships We Maintain

To maintain the highest standards of excellence, we currently hold active memberships with the following:

- American Institute of Certified Public Accountants Division of Accounting Firms
- Private Companies Practice Sections (PCPS)
- The Massachusetts Society of Certified Public Accountants (MSCPA)
- The Smaller Business Association of New England (SBANE)
- Institute of Business Appraisers
- National Association of Certified Valuation Analysts (NACVA)
- MIT Enterprise Forum
- The National CPA Health Care Advisors Association (HCAA)
- Law Firm Services Association (LFSAs)

Medical

LKN+S has one of the largest medical CPA practices in New England. That said, we still develop close relationships with each of our Clients, inviting each to participate as part of the team. Despite, or perhaps as a result of many of the new challenges in the medical field, we've been able to give our Clients in this field a competitive edge. Whether working with a sole practitioner, a group practice, or a health care network provider, our experience and research span all facets of the medical field. We can help you to take advantage of the constant financial changes in the medical world. Here's how we do it:

- Structuring the business of medicine
- Personalized problem solving
- Controlling costs
- Set-up and analysis of accounting/computer systems
- Developing business/operational practice procedures
- Accounting and bookkeeping consultation
- Practice management
- Compliance auditing

Technology

We've actually become known as "Route 128's Technology Accounting Firm". Here's why. We have a rich and solid track record of helping technology companies through the best and hardest of times. We're also very much in touch with the technology world and emerging industries. We sponsor both the MIT Enterprise Forum, Technology Capital Network Group and the Emerging Business Forum. We know the people that you need to contact. We provide a deep pool of resources that you can access at any time. When it comes to technology, we've done it all. From revenue recognition to stock option accounting, our team has done it before. But here's a quick overview of what we generally do:

- Develop a business plan
- Help you grow your Company
- Assist with obtaining capital or bank financing
- Structure ISO and stock plans
- Set-up compensation plans
- Develop the most advantageous tax planning structures
- Handle complex accounting and tax issues
- Set-up your accounting and business systems

Business Consulting

When we evaluate a business, we do it by beginning with the end in mind. Our team of business development specialists can develop both a short-term and a long-term plan to help you to identify your goals and reach them. Having this big picture strategy in place clarifies what your action plan should be, and how to achieve it.

We have found that businesses do not plan to fail; they fail to plan. Without the proper tools and support, the planning never starts. We have the experience, knowledge and creativity to show you how and help you grow your business. We help you identify and monitor Key Performance Indicators – the critical elements for successfully managing your Company's growth. At the same time, we teach you how to work smarter.

Legal

Massive changes are taking place on both the consumer and business sides of the legal spectrum. How can you capitalize on those changes? Attorneys no longer have carte blanche. Clients are demanding both accountability and lower fees. If your office is not a well-oiled machine, then it's hard, if not impossible to succeed in today's business climate.

We can help:

- Manage your law firm
- Advise you on partnership agreements
- Help with strategic planning

We provide:

- Compensation studies
- Systems evaluations
- Implementation and profitability studies
- General tax and financial management advice

Though we are local, we have a national reach. We have an active membership in the Law Firm Services Association (LFSAs). We can provide you with access to a national network of CPA's knowledgeable in the management of law firms, so that you're covered on all bases.

Restaurant/Food Service

We recognize fully that the restaurant and food service business is like no other. While our ingredients are rich, our recipe is simple. First, we provide you with the industry norms. These tangible figures are integrated into your business plan and goals. Whether you operate a small café, a multi-location restaurant chain or a large food distribution company, we can quickly spot the specific areas that you need to address. We provide consulting services and creative solutions to meet those needs. The food business is indeed an art in itself. However, to carry it out successfully requires the science of numbers. That's where we become your best ally.



Shareholder Biographies

Bruce C. Levine, C.P.A.

Bruce C. Levine, C.P.A. holds a Bachelor's Degree in Mechanical Engineering and a Master's Degree in Accounting Sciences from Northeastern University, as well as a Master's Degree and an Advanced Certificate in Taxation from Bentley College.

Bruce has spent over twenty-five years providing financial management, strategic business planning and tax advice to closely held businesses, professional service providers, and high-income taxpayers.

Bruce is an active member in the AICPA, the MSCPA, and the National CPA Health Care Advisory Committee. He has been a frequent speaker at many AICPA meetings. Allen is also Chair of the National Association of State Boards of Accountancy (NASBA).

Allen is a past President of the Massachusetts Society of Certified Public Accountants (MSCPA) and has served on numerous committees for the Society. He currently sits on both the State Legislative Committee and the Finance Committee. Allen has also been an adjunct faculty member of Bentley College and a frequent speaker at various professional associations and training programs.

Bruce's areas of expertise include:

- Medical and Dental Practices
- Law Firms
- Engineering and Architecture
- Real Estate Development
- Restaurants and Food Service Providers
- High-tech Research and Development

Allen's areas of expertise include:

- Taxation
- Strategic Business Planning
- Litigation Support
- Manufacturing Industry
- Distribution Companies

Allen G. Katz, C.P.A.

Allen G. Katz, C.P.A. received his Bachelor's Degree in Accounting from Boston University School of Management and a Master's Degree in Taxation from Bentley College.

Larry is an active member in the AICPA, MSCPA and SBANE. He is currently Treasurer of SBANE and has served as a member of the Innovation Committee of SBANE, which was the driving force behind the passage of the Small Business Innovation Development Act. He was an elected delegate from Massachusetts to the White House Conference on Small Business. He has also served as the Chairman of the MSCPA's Accounting and Auditing Board and currently retains an active membership. He is a former Director of SBANE (the Smaller Business Association of New England). He is also a Certified Valuation Analyst and heads the Valuation Department at LKNS. Jeff is an active member in the AICPA Quality Review Executive Committee, and as a Council member.

He currently sits on the American Institute of Certified Public Accountants (AICPA) Uniform Accountancy Committee and has formerly served on various other committees for the AICPA, including the AICPA Quality Review Executive Committee, and as a Council member.

Jeffrey D. Solomon, C.P.A., C.V.A. received his Bachelor's Degree in Accounting from the University of Massachusetts Amherst. His public accounting career includes extensive experience from both "big four" and other large, regional firms.

Lawrence S. Nannis, C.P.A.

Lawrence S. Nannis, C.P.A., received his Bachelor's Degree in Mechanical Engineering and a Master's Degree in Accounting from American International College. His career spans over thirty years of extensive public accounting experience dealing with closely held businesses and their owners.

He currently sits on the American Institute of Certified Public Accountants (AICPA) Uniform Accountancy Committee and has formerly served on various other committees for the AICPA, including the AICPA Quality Review Executive Committee, and as a Council member.

Jeffrey D. Solomon, C.P.A., C.V.A. received his Bachelor's Degree in Accounting from the University of Massachusetts Amherst. His public accounting career includes extensive experience from both "big four" and other large, regional firms.

Jeff is recognized as a leader in the emerging business industry and with start-up companies, and helps to head the technology/emerging growth practice for the Firm. He is a former Chairman of the MSCPA's Accounting and Auditing Board and currently retains an active membership. He is a former Director of SBANE (the Smaller Business Association of New England). He is also a Certified Valuation Analyst and heads the Valuation Department at LKNS. Jeff is an active member in the AICPA Quality Review Executive Committee, and as a Council member.

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- Computer Software and High Technology Companies
- Start-up Entities
- Restaurants and Food Service Industries
- Accounting and Auditing
- Systems Consultation and Reporting

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- Management, Tax and Business Consulting
- Law Firms
- Business Development Consulting
- Entrepreneurial Entities
- Research and Development Companies
- Government Contracts