



# A Leading Firm

## Orange County

2010 Main Street  
Suite 1000  
Irvine, CA 92614  
P: 949.428.0288  
F: 949.428.0280

## Denver

1999 Broadway  
Suite 4000  
Denver, CO 80202  
P: 303.298.9600  
F: 303.298.8118

## Houston

500 Dallas Street  
Suite 2500  
Houston, TX 77002  
P: 713.850.9814  
F: 713.850.0725

## Dallas

14755 Preston Road  
Suite 320  
Dallas, TX 75254  
P: 972.458.2296  
F: 972.788.4943

## Overview

For more than 30 years, Hein & Associates has been recognized as a leading accounting and advisory firm where its people and clients share knowledge, thrive in a culture of teamwork, and build long-term relationships deeply rooted in integrity.

Hein serves public and private companies in a variety of industries across the country from our offices in Denver, Dallas, Houston, and Orange County. We also serve clients globally through our alliance with associations of independent accounting firms around the world.

## Recognition

- Listed among the "Top 100" accounting and advisory firms in the country by *Accounting Today*
- Ranked among the Top 25 auditors serving SEC registrants, according to *Accounting News Report*
- Consistently recognized by *Inside Public Accounting* as a "Best of the Best" firm, an honor bestowed on only 25 firms each year, based exclusively on management performance

## Services

- Audit
- Tax
- Business Advisory

## Expertise

Many of our professionals are experts in their particular service lines and industries and we'd like to share that expertise with you. From Federal, state, local and international tax to public company services and hot topics like alternative energy and enterprise risk management, we've got the answers media outlets are looking for. Let us provide insight or inspiration for your next article.

Tap into the respective resource directly, or contact Kim Daly at 303.298.9600 or [kdaly@heincpa.com](mailto:kdaly@heincpa.com).



# Tap Into Our Resources

## Contact

**Scott Appel, CPA**  
**Partner-in-Charge**

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**Sean Kelly, CPA**  
**Tax Partner**

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**Larry Schultz, CPA**  
**Audit Partner**

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## Areas of Expertise

- Alternative Energy
- Distribution
- Employee Benefit Plan Audits
- International Financial Reporting Standards (IFRS)
- Manufacturing
- Mergers and Acquisitions
- Oil and Gas
- Revenue Recognition
- SEC/Public Companies
- Technology

- 179D Energy Tax Credit
- Business Succession Planning
- Domestic Production Activities Deduction (DPAD)
- Family Business
- R&D Credits
- Real Estate
- Tax Planning

- Aerospace
- Cloud Computing
- Construction
- Distribution
- Manufacturing
- Private Equity Groups
- Real Estate
- SOX 404 Implementation
- SSAE 16 (SAS 70/SOC) Audits



## Scott Appel CPA



### Partner-in-Charge, Orange County Local Leader, Alternative Energy Practice Area

Scott has over 25 years of professional experience providing public and private companies with accounting, auditing, financial reporting, and business advisory services. He specializes in Securities and Exchange Commission (SEC) reporting, regularly consulting with public companies on matters related to SOX 404 and GAAP compliance. He also has significant experience providing due diligence and other services to support major transactions, including mergers and acquisitions, public offerings, and private placements. Scott's hands-on experience as a CFO and COO enables him to relate to the challenges facing business leaders, and identify a solution that complements a client's business objectives.

### Industry Experience

Scott has developed a focus in the manufacturing, distribution, technology, and alternative energy industries.

### Professional Certifications and Memberships

- Certified Public Accountant (CPA)
- Board of Directors Orange County Association for Corporate Growth (ACG)
- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)

### Community Involvement

- Member of Board of Directors of CASA of Orange County
- Member of Founders Board of Mission Hospital Foundation

### Education

Scott received his bachelor degree in accounting from the University of Wisconsin.

### Topics of Expertise

- Alternative Energy
- Distribution
- Employee Benefit Plan Audits
- International Financial Reporting Standards (IFRS)
- Manufacturing
- Mergers and Acquisitions
- Oil and Gas
- Revenue Recognition
- SEC/Public Companies
- Technology

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## Sean Kelly CPA



### Partner, Orange County Tax Practice Leader

Sean has over 18 years of professional experience and provides tax planning and compliance services to individuals, closely-held businesses, and public companies. He regularly assists with entity planning and selection, business planning, estate planning, succession planning, and charitable giving. He also has extensive experience with capital structure, capital formation, mergers and acquisitions, and compensation issues. In addition, Sean regularly assists clients with research and development (R&D) tax credits and incentives, specialized support for the Section 199 deduction for domestic production activities (DPAD), and accounting for income taxes under FAS 109 and FIN 48.

### Industry Experience

Sean has developed a focus in the real estate, distribution, aerospace, and services industries.

### Professional Certifications and Memberships

- Certified Public Accountant (CPA)
- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)

### Community Involvement

- Board Member and Treasurer of Cordelia Knott Center for Wellness

### Presentations and Publications

- Seminar: Green by Design - Understanding 179D Energy Tax Benefits, November, 2010

### Education

Sean received his bachelor of business administration in finance from the University of Southern California and his master of business administration from the University of Notre Dame.

### Topics of Expertise

- 179D Energy Tax Benefit
- Business Succession Planning
- Domestic Production Activities Deduction (DPAD)
- Family Business
- R&D Credits
- Real Estate
- Tax Planning

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## Larry Schultz CPA



Partner, Orange County Audit Services Leader  
Local Leader, Manufacturing and Distribution Practice Area  
Local Leader, Real Estate and Construction Practice Area

Larry has provided audit and accounting services to both public and private companies for more than 20 years. In addition to SEC financial reporting requirements, he regularly assists public companies with other compliance matters, including registration statements. He also has significant experience assisting growing public companies with SOX 404 implementation, and growing private companies with initial audits in support of merger and acquisition activities.

### Industry Experience

Larry has developed a focus in the manufacturing, distribution, technology, aerospace, construction, and real estate industries.

### Professional Certifications and Memberships

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
  - Finance Committee Member
  - CART Peer Review Team Member
- Association for Corporate Growth (ACG)
- Forum for Corporate Directors (FCD)

### Community Involvement

- Board Member of Community SeniorServ

### Presentations and Publications

- Seminar: Creating Wealth through M&A, May 2010

### Education

Larry received his master's in professional accountancy from Walsh College.

### Topics of Expertise

- Aerospace
- Cloud Computing
- Construction
- Distribution
- Manufacturing
- Private Equity Groups
- Real Estate
- SOX 404 Implementation
- SAS 70 (SSAE 16) Audits

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