

A message from P&N's CEO and Managing Director, Dan Gardiner:

On behalf of Postlethwaite & Netterville, APAC (P&N), I am excited to announce the next step in our firm's growth and commitment to serving clients. P&N is joining EisnerAmper, a top 20 national accounting and advisory firm with a presence in major business markets across the United States and internationally. We believe this combination will result in significant new benefits to our valued clients.

We are extremely proud to be joining EisnerAmper. The extensive resources and deep experience that have established EisnerAmper as one of the country's top firms will provide significant opportunities for growth and innovation. By leveraging EisnerAmper's robust technology, service offerings, talent, educational resources, geographic footprint, and more, we expect to move faster and more impactfully to enhance our clients' experience than we would be able to do on our own or by aligning with any other firm.

We are confident that EisnerAmper is fully aligned with the quality client service, core values, work quality, and integrity that P&N has cultivated for many years.

EisnerAmper is one of the largest business consulting firms in the world, comprised of EisnerAmper LLP, a licensed independent CPA firm that provides client attest services; Eisner Advisory Group LLC, an alternative practice structure that provides business advisory and non-attest services; and EAG Gulf Coast, LLC. Headquartered in New York City, EisnerAmper offers the resources of more than 3,300 colleagues and 320 partners.

We expect the transaction to close in summer 2023. We will strive to make the transition seamless for our clients. Your key P&N contacts and client service teams will remain the same and look forward to supporting you under the EisnerAmper brand. We are excited for what's ahead and will share more information regarding our integration soon. In the meantime, you can learn more about this combination here: www.pncpa.com/clients.

The growth we have experienced in recent years is due in large part to the support and collaboration of our clients. We are proud of the firm we have built together with our teams, our clients, and the community.

On behalf of the Directors and the entire team of P&N, we are grateful to you for allowing us the opportunity and privilege to serve you. We look forward to continuing our professional relationship into this new chapter and introducing you to [EisnerAmper](#).

Sincerely,

Dan Gardiner, CPA, CGMA

Managing Director & CEO
Postlethwaite & Netterville, APAC

