

The background of the slide features a collage of financial data. At the top, there are tables of numbers, some of which are highlighted in yellow. Below these, there are two line charts. The upper chart shows a price trend with a peak labeled '106.26' and a subsequent decline. The lower chart is a bar chart with a line overlay, showing a series of peaks and troughs. The entire image is framed by a blue geometric design consisting of diagonal lines forming a large 'X' shape.

Accountants

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Wilson Elser is the preeminent defense litigation firm in the United States. At any given time, our more than 1,000 attorneys are engaged in some 100,000 defense and coverage matters, with many defending clients in various local, state and federal courts. Indeed, over more than four decades, our litigation, coverage and trial lawyers have gained a reputation for taking on and prevailing in the most challenging and technical cases, frequently “parachuting in” to assume unresolved matters from other law firms. Our success also derives from winning on our clients’ terms and rigorously adhering to their guidelines. We are ranked 103 in the Amlaw 200 and 55th in the *National Law Journal’s* NLJ 500.

Our Firm

Wilson Elser is the preeminent defense litigation firm in the United States.

At any given time, our more than 1,000 attorneys are engaged in some 100,000 defense and coverage matters, with many defending clients in various local, state and federal courts. Indeed, over more than four decades, our litigation, coverage and trial lawyers have gained a reputation for taking on and prevailing in the most challenging and technical cases, frequently “parachuting in” to assume unresolved matters from other law firms. From one-off premises liability matters to bad faith coverage claims to large-scale program management, we handle most every type of litigation.

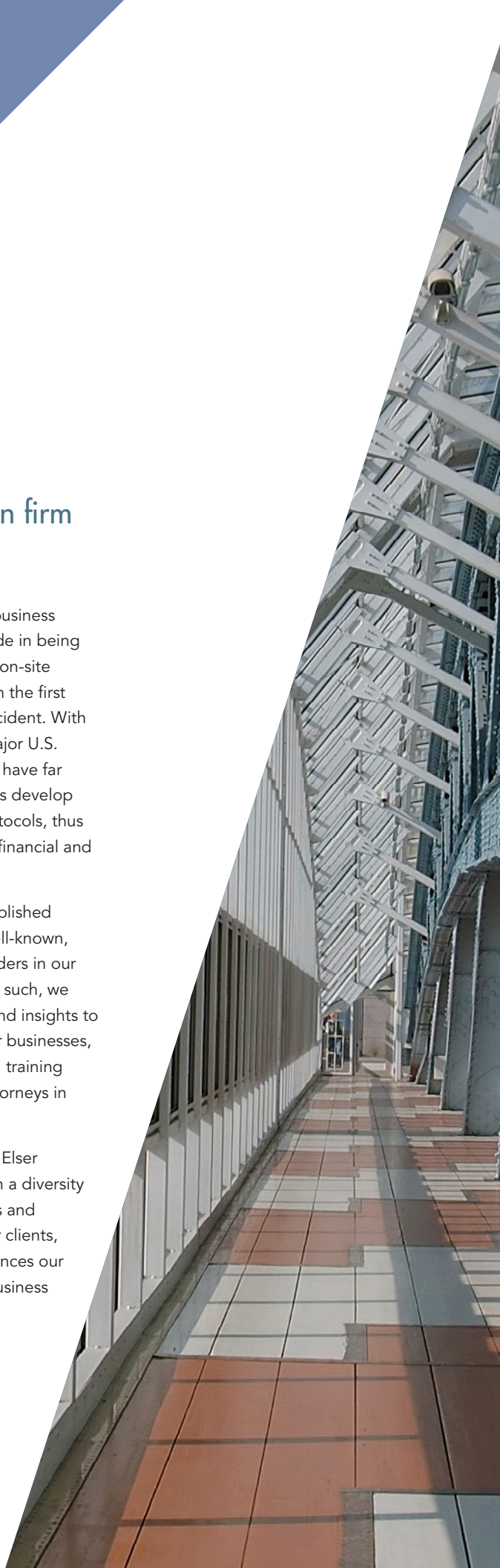
Our enviable reputation and penchant for success derive from the acknowledgement that *winning lawsuits is defined in different ways by different clients*. What constitutes a “win” is informed by a calculus based on each client’s business model, legal objectives and risk appetite, as well as the distinct circumstances surrounding an individual matter. We carefully weigh these and other considerations and then aggressively pursue negotiated early settlements, dispositive motions, mediated agreements, defense verdicts or other appropriate resolution methods. In all cases and jurisdictions, we can be relied on to win *on our clients’ terms* and, rigorously adhere to their guidelines.

Since natural and manmade crises

are not confined to normal business hours, we take particular pride in being “crisis-ready,” often arriving on-site or otherwise engaging within the first critical hours following an incident. With 43 offices in or near most major U.S. markets, our attorneys don’t have far to travel. We also help clients develop strong risk management protocols, thus avoiding liabilities and their financial and reputational repercussions.

More than a cadre of accomplished attorneys, many of us are well-known, highly regarded thought leaders in our respective practice areas. As such, we provide useful information and insights to our clients in advancing their businesses, and intensive mentoring and training to our next generation of attorneys in advancing their careers.

In this and all we do, Wilson Elser attorneys and staff champion a diversity of backgrounds, experiences and perspectives that mirrors our clients, makes us stronger, and enhances our contributions to the legal, business and broader communities.



Accountants



Wilson Elser is well attuned to the rapid changes that impact the accounting profession.

Our Accounting Practice professionals have litigated virtually every type of auditing matter – from one-off lawsuits to multijurisdictional class actions – compiling an impressive record of success. We also have the requisite experience, vast industry knowledge, national footprint and integrated team approach to provide related services, including:

- Best practices and risk management
- Ethics inquiries and proceedings
- Mergers and acquisitions
- Withdrawing partners or key employees
- Revising and redrawing partnership agreements and dissolutions
- Licensing and compliance
- Representing networks and associations.

Integrating these services on a national basis when needed invariably proves to be more effective and cost-efficient for our clients. It also translates into an uncommon ability to serve as sole legal adviser for several of our clients, including some of the larger accounting firms and networks.

Wilson Elser's practices and national network of offices are integrated in a close matrix that allows immediate access to the critical knowledge our accounting clients need.

As dictated by a client's specific needs, we work "cross-practice" with other functional areas within our firm. We have the background and resources to assist with the growing number of challenges that arise in arenas such as cyber risk, privacy rights, employment law, management liability, unfair competition, class actions, and commercial and transactional services.

Accountants

(Continued)



LITIGATION

Wilson Elser is proud of its reputation as the preeminent defense litigation firm in the United States. For 45 years, our litigators have prevailed on behalf of accounting firms and related entities. We work closely with carriers to retain many of the nation's foremost expert witnesses, mediators, arbitrators and electronic discovery consultants. The insurers with whom we work appreciate our philosophy of fighting hard while avoiding wasted effort. We intelligently and aggressively defend parties in malpractice lawsuits and against claims by third-party users of accounting firm services involving a broad range of claims. These include audit failures, security laws claims, failure to detect embezzlement and fraud, providing advice regarding allegedly faulty tax or estate planning and improperly valuing businesses.

Our reach extends to state and federal jurisdictions nationwide. As noted, we also represent accountants in arbitrations and mediations and before the ethics committees of professional organizations.

In addition to malpractice lawsuits, our attorneys handle many types of commercial litigation that involve the accounting profession, including restrictive covenant litigation and partnership disputes. For example, we represent clients in business disputes with competitors, contract disputes with vendors and landlords, enforcement of restrictive covenants and dissolution proceedings.

Apart from malpractice and commercial litigation, our attorneys help clients respond to subpoenas in connection with grand jury investigations, criminal trials and litigation – areas often fraught with peril for the accounting profession.

PRACTICE & RISK MANAGEMENT

Our depth of experience relative to accounting firms and the suits brought against them enables us to skillfully advise on managing risk. We specifically address matters involving federal securities regulations, ERISA, compliance with professional standards and regulatory mandates, and best practices.

Our attorneys are adept at crafting engagement letters that avoid potential trouble spots and unambiguously define scope of duties. We also prepare clear, effective disengagement letters that decrease the potential for malpractice suits. We advise on communications between predecessor and successor auditors, document retention requirements and letters withdrawing reports.

We work closely with clients to create a culture that prevents lawsuits through analysis and strengthening of an organization's operations – from document retention to timekeeping to client selection and disengagement – and provide training seminars that address such key topics as risk management, ethics and practice management. Our attorneys frequently are requested to present on these and related topics to insurers and accounting firms alike.



INVESTIGATIONS & ETHICS

We represent accountants in ethics proceedings before the AICPA, the IRS, the SEC, the PCAOB and professional societies and state licensing boards. We have handled these matters from initial inquiry letters to dispositive hearings on the merits.

Accountants

(Continued)



ACCOUNTING ASSOCIATIONS & NETWORKS

An increasingly “flat” and interconnected world has given rise to international accounting associations and networks. Having access to the extensive resources of these organizations is often required to properly service an account.

Wilson Elser is intimately familiar with these international accounting associations and networks, having collaborated with them for more than three decades. We have served them in various capacities, including:

- Assisting in their formation or reorganization
- Advising on membership issues
- Minimizing potential vicarious liability
- Addressing intellectual property issues
- Creating internal documents, such as charters, bylaws and agreements
- Effectively acting as general counsel and/or legal department when neither exists
- Counseling individual members on mitigating risk relative to client-specific matters and general business practices.

TRANSACTIONAL MATTERS

Wilson Elser frequently is involved in the business transactions of accounting firms, which have escalated rapidly as a function of increased competition throughout the industry. Typically involving mergers, joint ventures with nonprofessional firms and practice divestitures, they require experienced drafting of shareholder, partnership, employment and other agreements.

Drawing from deep experience and national resources, Wilson Elser represents accounting firms in mergers and dissolutions, always in the broader context of their business strategies. We negotiate the terms of these transactions and cement them with proper documentation.

We also assist in the creation of limited liability partnerships and professional corporations. For accounting firms seeking to expand their operations, we assist in registering practices in additional states. We also address litigation matters in relation to partners and restrictive covenants. Since these transactions frequently involve multiple jurisdictions, our national scope is a valuable resource in efficiently and appropriately advising our accounting clients.

Services

INSURANCE COVERAGE

Cyber Liability	Counsel
Directors & Officers	Opinions & Analysis
Employment Practices Liability	Policy Drafting
Environmental	Professional Liability
Extra-Contractual Liability	Reinsurance
Litigation	Specialty Surplus Lines
Fidelity/Surety	Third-Party Property
First-Party Property	Transportation
General Liability	
Insurance & Reinsurance	
Coverage	
Monitoring & Supervisory	

BUSINESS SOLUTIONS

Art Law	Insurance &	Acquisitions
Collections	Reinsurance	Risk Analysis &
Commercial	Transactions	Mitigation
Contracts &	Insurance	Securities
Agreements	Regulatory &	Tax Planning &
e-Discovery	Compliance	Controversies
Financial Services	Intellectual	Trusts & Estates
Government	Property &	Wealth
Contracts	Technology	Preservation
Health Care Law	Matrimonial	
Immigration	Mergers &	

INDUSTRIES

Automotive & Motorized Vehicles	Life Health Disability & ERISA
Aviation & Aerospace	Life Sciences
Cannabis	Manufacturing
Chemicals	Professional Services
Construction	Railroad
Energy	Retail
Environmental	Sports
Finance	Technology
Health Care	Transportation
Hospitality, Tourism & Leisure	
Insurance & Reinsurance	

DEFENSE LITIGATION

Accountants	Labor	Government
Admiralty & Marine	Environmental	National Trial Team
Alternative Dispute	Fair Housing &	Product Liability,
Resolution	Discrimination	Prevention &
Appellate	Claims	Government
Art Law	Fidelity/Surety	Compliance
Asbestos	Government	Program
Aviation &	Investigations	Management
Aerospace	Hospitality	Railroad
Bankruptcy	Insurance &	Real Estate
Cannabis Law	Reinsurance	Professionals
Class Action	Defense	Securities Industry
Commercial	Insurance Agents &	Professionals
Litigation	Brokers	Specialty
Complex Tort &	Intellectual Property	Professional Risks
General Casualty	& Technology	Toxic Tort
Construction	Lawyers' Liability	Transportation
Contractual/Extra-	Life Sciences	Workers'
Contractual	Life, Health,	Compensation
Liability Litigation	Disability & ERISA	
Crisis Management	Long-Term Care	
Cybersecurity &	Managed Care	
Data Privacy	Litigation &	
Design	Compliance	
Professionals	Medical	
Directors & Officers	Malpractice &	
Liability	Health Care	
Employment &	Municipal/Local	

GLOBAL PRACTICES

Asia
Bermuda
Canada
France
Germany
Israel
Italy
Latin America

Awards & Honors

Wilson Elser consistently ranks among the nation's leading law firms and our practices and practice attorneys are frequently honored by respected third-parties.

A partial listing of our awards and recognitions follows:



Law360
400 Largest U.S. firms
#27



The National Law Journal's NLJ 500 **#43**
Women's Scorecard **#21**



The Am Law 200
#103



Wilson Elser is
Mansfield Rule Certified Plus 2022-2023



■ U.S. News & World Report
Names Wilson Elser
among the 2024
Best Companies to Work For:
Law Firms

CHAMBERS USA

5 Firm Departments
and
11 Individual Wilson Elser
Attorneys are
Chambers-ranked



Wilson Elser is a
WILEF 2023 US
Gold Standard Law Firm



■ Insurance:
Advice to Insurers
■ Transport: Shipping -
Litigation and Regulation
■ Industry: Cannabis



2024 US News & World Report:

- 91 attorneys recognized in The Best Lawyers in America 2024®
- 98 attorneys named as "Ones to Watch" by The Best Lawyers in America 2024®
- Ranked in Tier 1 of U.S. News & World Report's and Best Lawyers® 2024 "Best Law Firms" list, in the following categories:

Admiralty & Maritime Law | Banking and Finance Law | Insurance Law | Litigation – Insurance
Legal Malpractice Law | Medical Malpractice Law | Professional Malpractice Law | Railroad Law

Diversity, Equity & Inclusion

Wilson Elser places the highest premium on Diversity, Equity & Inclusion (DEI). These are firm foundational values, critical to our success and in keeping with the enlightened perspectives of our clients.

With the steadfast support of firm leadership, Wilson Elser's Diversity, Equity & Inclusion Committee develops programs and informs policies designed to recruit, empower and promote diverse attorneys and professional staff.

The Committee has made great strides in these regards. Indeed, Wilson Elser is Mansfield Rule 6.0 Certified Plus, the standards by which law firms measure their progress toward recruiting and retaining women lawyers, lawyers from underrepresented racial and ethnic groups, lawyers with disabilities and LGBTQIA+ lawyers. Wilson Elser also fares favorably in other DEI surveys and benchmarks.

Our commitment is not simple rhetoric; we "walk the talk." Beyond the firm's adherence to aspirational criteria such as those established through the Mansfield initiative, we offer the following related programs:

- "Diversity Day," the Committee's marquis event and the firm's best-attended meeting each year, is held annually via simulcast. Led by a speaker or roundtable panelists, attorneys and staff from all offices explore issues relevant to diversity and inclusion and alternative means of advancing those objectives. The firm recently conducted its ninth annual Diversity Day with more than 700 participants.
- The "Diversity Dialogue Series" honors history and heritage months throughout the year. Respected leaders in the legal and broader business communities, are invited to engage in a dialogue and share their perspectives on diversity-related issues.
- An extensive Diversity & Inclusion training program comprising substantive education for new employees regarding related terms and principles as well as more-advanced programming for present attorneys and professional staff, managers and leadership.
- Diversity & Inclusion mentorship programs that enable associates and of counsel – especially those of diverse backgrounds – to obtain valuable insights and knowledge from senior colleagues so they may optimize their effectiveness as attorneys and advance their professional development. Mentoring is conducted both one-on-one and in group clusters.

- Sponsorship of a broad range of community and outreach organizations, including the Latino National Bar Association, National Asian Pacific American Bar Association, Diversity & Flexibility Alliance, Minority Corporate Counsel Association, Corporate Counsel Women of Color and National LGBT Bar Association, among others.

EMPLOYEE RESOURCE GROUPS

There are currently five active Employee Resource Groups (ERGs) operating as part of the firm's broader Diversity & Inclusion initiative.

Women Attorneys Valued & Empowered (WAVE) attracts, develops and retains women attorneys at Wilson Elser, enhancing and strengthening their skills and providing career-advancing opportunities in client service, business development and leadership. WAVE implements and oversees national and local programs that are mutually reinforcing and combine to serve the single purpose of advancing WAVE's mission. Read more about WAVE.

LGBTQIA+ Employee Resource Group is committed to creating an inclusive work environment for lesbian, gay, bisexual and transgender attorneys and staff of Wilson Elser where these individuals are able to succeed professionally while providing an important resource for clients seeking diverse perspectives. The Subcommittee reserves a "plus" designation for allies who have been and remain some of the most effective voices in advancing the interests of LGBTQIA individuals.

There are additional ERGs for Wilson Elser's **Asian American Pacific Islander (AAPI)**, **Black** and **Latino** communities. They convene monthly, are guided by ERG-specific objectives and are responsible for a wide range of related programs.

RECOGNITION & ACHIEVEMENTS

Beyond those established by Diversity Lab relative to Mansfield certification, Wilson Elser outperforms most other law firms on many, if not most, related metrics. The firm is ranked #153 on *The American Lawyer* Diversity Scorecard; #32 on the *National Law Journal* 500 Women's Scorecard; and #14 on the Law360 Glass Ceiling Report that tracks the number of women equity partners among law firms with more than 600 attorneys.



National Footprint

ATTORNEYS LICENSED (States in bold)

Alabama | Alaska | Arizona | Arkansas | California | Colorado | Connecticut | Delaware
 | Florida | Georgia | Hawaii | Illinois | Indiana | Iowa | Idaho | Kansas | Kentucky |
 Louisiana | Maine | Maryland | Massachusetts | Michigan | Minnesota | Mississippi |
 Missouri | Montana | Nebraska | Nevada | New Hampshire | New Jersey | New Mexico |
 New York | North Carolina | North Dakota | Ohio | Oklahoma | Oregon | Pennsylvania
 | Rhode Island | South Carolina | South Dakota | Tennessee | Texas | Utah | Vermont |
 Virginia | Washington, DC | Washington | West Virginia | Wisconsin | Wyoming

OFFICES/CITIES

ALABAMA

Birmingham
205.709.8990

ARIZONA

Phoenix
480.562.3660

CALIFORNIA

Los Angeles
213.443.5100

Orange County
213.443.5100

San Diego
619.321.6200

San Francisco
415.433.0990

COLORADO

Denver
303.572.5300

CONNECTICUT

Hartford
860.969.8660

Stamford
203.388.9100

ENGLAND

London
+44.20.7553.8383

FLORIDA

Miami
305.374.4400

Orlando
407.203.7599

Sarasota
941.210.5980

West Palm Beach
561.345.6810

GEORGIA

Atlanta
470.419.6650

ILLINOIS

Chicago
312.704.0550

INDIANA

Merrillville
219.525.0560

Indianapolis
317.660.2360

KENTUCKY

Louisville
502.238.8500

Louisiana
504.702.1710

New Orleans
504.702.1710

Baltimore
410.539.1800

MARYLAND

Baltimore
410.539.1800

MASSACHUSETTS

Boston
617.422.5300

MICHIGAN

Detroit
313.327.3100

MISSISSIPPI

Jackson
601.499.8077

MISSOURI

St. Louis
314.930.2860

NEVADA

Las Vegas
702.727.1400

NEW JERSEY

Madison
973.624.0800

NEW YORK

Albany
518.449.8893

Long Island
516.228.8900

New York
212.490.3000

White Plains
914.323.7000

NORTH CAROLINA

Charlotte
704.302.1330

Raleigh
984.268.2121

OREGON

Portland
971.352.3030

PENNSYLVANIA

Philadelphia
215.627.6900

TENNESSEE

Nashville
615.324.7840

TEXAS

Austin
512.314.9653

Dallas
214.698.8000

Houston
713.353.2000

Tyler
214.698.8000

VIRGINIA

McLean
703.245.9300

WASHINGTON

Seattle
206.709.5900

WASHINGTON, DC

202.626.7660

WISCONSIN

Milwaukee
414.276.8816



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McLean, VA
Merrillville, IN
Miami, FL
Milwaukee, WI

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New Orleans, LA
New York, NY
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