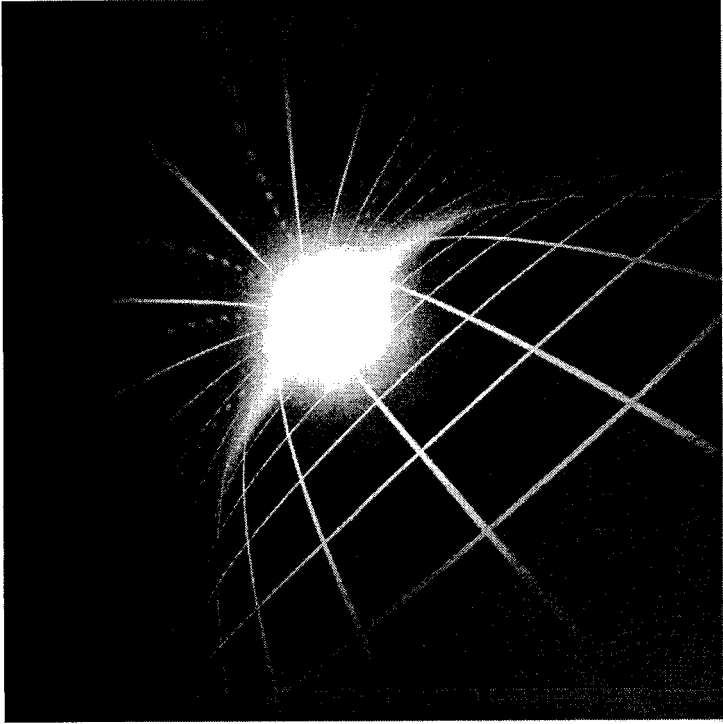


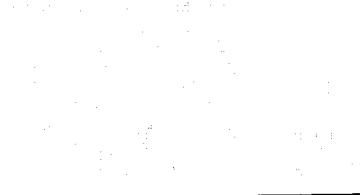
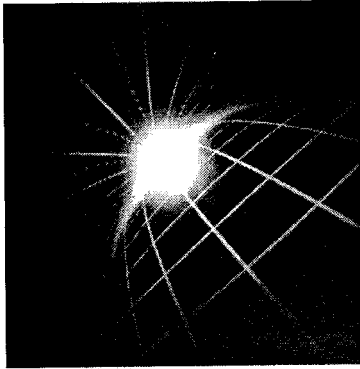
# EXHIBIT A



# STATEMENT OF QUALIFICATIONS

March 2011

A commitment to deliver a level of client service that is cost-effective, personable, proactive and professional.



# About UHY Advisors TX, LLC

UHY Advisors  
Tax & Business Consultants

## Global Reach

We are a member firm of UHY International, a global leader in tax and business consultancy services with a high standard of professionalism and service quality with more than 240 independent member firms.

With a significant presence in our two founding member countries, the U.S. and the UK, we now have the depth and breadth to help our clients compete effectively and successfully internationally.

Our national capabilities are enhanced by our global resources and attentive personal service. We can do this because we know each other personally, we know about each firm's specialist sector knowledge and about each other's individual expert experience. But, more than that, we know each other as people through meeting and working together regularly. Our member firms' drive to provide clients with quality services, coupled with an active participation in independent quality assurance programs enabling them to deliver a competitive advantage for clients.

That is why clients like working with us: we provide in-country expertise where required by mid-market clients, and when those clients, as well as established multinationals, seek our services we are able to provide cohesive, cross-border teams, sharing clients' aspirations and delivering customized and timely services to help them make the right decisions.

We achieve sustainable success that generates long-term and loyal client relationships. Our drive for professionalism, quality, integrity and innovation combined with this global reach has enabled us to achieve substantial growth for both clients and member firms.

## Global Reach



- International organization of tax and business consulting firms
- 6,300 staff in over 240 independent member firms in more than 75 countries
- Global resources and capabilities to assist you with all of your local, national and international service requirements

UHY  
Advisors  
Tax & Business Consultants

## Our Bench Strengths

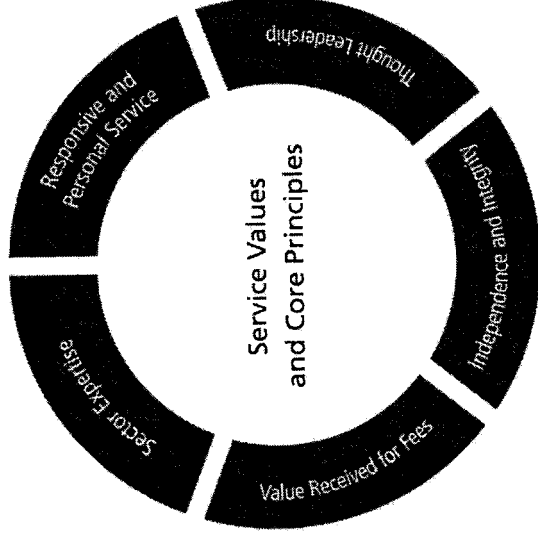
- Independent member of Urbach Hacker Young International Limited, an international network of firms with 240 independent member firms in over 75 countries.
- A PCAOB registered accounting firm and licensed CPA; successfully completed most recent PCAOB inspection with no findings and a passing report.
- 5th largest<sup>(1)</sup> professional services firm with over 500 professionals, next to the “Big 4,” in Texas.
- Top 20<sup>(2)</sup> professional services firm in the United States of America with over 1,000 professionals in over 14 offices.
- Client service provided to 22 of the top 29 “Fortune 500” companies in Houston.
- Independent auditor to 50 SEC or foreign equivalent companies.

<sup>(1)</sup> Source – *Houston Business Journal*, 2010

<sup>(2)</sup> Source – *Accounting Today*, 2010

## Service Values and Core Principles

- **Sector Expertise** – Our firm provides access to a pool of highly skilled professionals to meet your specific sector requirements.
- **Responsive and Personal Service** – Our firm believes our clients are best served with a proactive, passionate and technically superior team of professionals with an emphasis placed on continuity of the service team. Our key account executives are on-site and available during the engagement to review and supervise the team members, meet with management, and to respond to questions as they arise.
- **Value Received for Fees** – We offer efficient and effective service. We also commit to be transparent in our fee communications with you and your audit committee.
- **Independence and Integrity** – Our firm adheres to a strict Code of Conduct at every level of service requiring independence in fact and appearance of every partner, principal, employee, and any related party. Our policies meet or exceed all PCAOB inspection and AICPA Peer Review requirements.
- **Thought Leadership** – We offer a client experience beyond the engagement. We believe our clients appreciate thought provoking articles and dialogue opportunities about the issues impacting their business. As a catalyst for discussion, our professionals actively publish points of view on relevant issues. The purpose is to stimulate thinking and discussion. Our mission is to bring you the latest thinking on topics and share best practices. We actively support forums and roundtable discussions that encourage conversation on relevant topics.



## UHY Professional Services

- **Assurance and Business Advisory Services** – over 125 professionals offering a broad range of assurance services which are designed to meet rigid compliance requirements and yet provide value in the form of insight into your business. These services include: financial statement audits, reviews and compilations, agreed-upon procedures, SEC registrations, pension and benefit plan audits, due-diligence procedures, and attestation of internal control standards (for Sarbanes-Oxley legislation).
- **Tax Services** – over 130 professionals providing a complete range of tax consulting and compliance services on local, state, national and international issues. Consulting services include tax minimization strategies, structuring of transactions, business formation, and IRS controversy representation.
- **Enterprise Risk Advisory Services (ERAS)** – with over 50 professionals, this group is the largest of its kind in metropolitan Houston. The team has deep experience in services which maximize value such as Sarbanes-Oxley documentation and testing, operational reviews, cost recovery, IT, construction and joint interest audits, process mapping and improvement, and acquisition due-diligence.
  - **Technology Assurance & Advisory Services (TAAS)** - within the ERAS group, this team of certified consultants partners with clients to assist in the identification and implementation of achieving business objectives; as well as to provide support in acquiring, implementing or developing IT solutions to be integrated into the business process.
- **Forensic, Litigation and Valuation Services** – over 100 professionals offering forensic, litigation and valuation services. Across the country and around the world, law firms rely on this group's broad knowledge base, decades of experience, and excellent judgment.
- **Business Process Outsourcing / Flexible Staffing Services** – more than 45 professionals providing three levels of service to help companies complete any project accurately and on time – outsourcing financial and tax projects on a turnkey basis, staff augmentation and executive search throughout the nation.



## U.S. Locations

### GEORGIA

Five Concourse Parkway  
Suite 2450  
Atlanta, GA 30328  
Telephone: 678-602-4400  
Fax: 678-602-4300

### ILLINOIS

30 S. Wacker Dr.  
Suite 2850  
Chicago, IL 60606  
Telephone: 312-578-9600  
Fax: 312-346-6500

### MARYLAND

6851 Oak Hall Lane  
Suite 300  
Columbia, MD 21045  
Telephone: 410-720-5220  
Fax: 410-381-2524

### MICHIGAN

26200 American Drive  
Suite 500  
Southfield, MI 48034  
Telephone: 248-355-1040  
Fax: 248-355-1084

12900 Hall Road  
Suite 500  
Sterling Heights, MI 48313  
Telephone: 586-254-1040  
Fax: 586-254-1805

### MISSOURI

15 Sunnen Drive  
Suite 100  
St. Louis, MO 63143  
Telephone: 314-615-1200  
Fax: 314-647-8304

### NEW JERSEY

169 Ramapo Valley Road  
Oakland, NJ 07436  
Telephone: 201-337-0009  
Fax: 201-337-1391

### NEW YORK

66 South Pearl Street  
Suite 400  
Albany, NY 12207  
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Fax: 518-449-7833

### NEW YORK

UHY Advisors NY, Inc.  
19 West 44th Street  
New York, NY 10036  
Telephone: 212-381-4700  
Fax: 212-354-6445

### NEW YORK

UHY Advisors FLVS, Inc.  
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New York, NY 10036  
Telephone: 646-746-1120

### NEW YORK

800 Westchester Avenue  
Suite North 641  
Rye Brook, NY 10573  
Telephone: 914-697-4954  
Fax: 914-697-7583

### TEXAS

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Suite 2400  
Dallas, TX 75201  
Telephone: 214-243-2900  
Fax: 214-243-2929

### TEXAS

UHY Advisors TX, LLC  
12 Greenway Plaza  
Suite 200  
Houston, TX 77046  
Telephone: 713-960-1706  
Fax: 713-960-9549  
Toll-free: 800-949-1706

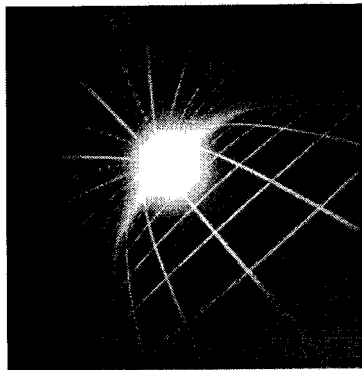
### TEXAS

UHY Advisors SALT, LLC  
3555 Timmons  
Suite 1100  
Houston, TX 77027  
Telephone: 713-548-0900  
Fax: 713-407-3760

### WASHINGTON D.C.

1325 G Street NW  
Suite 500  
Washington, D.C. 20005  
Telephone: 202-609-6100

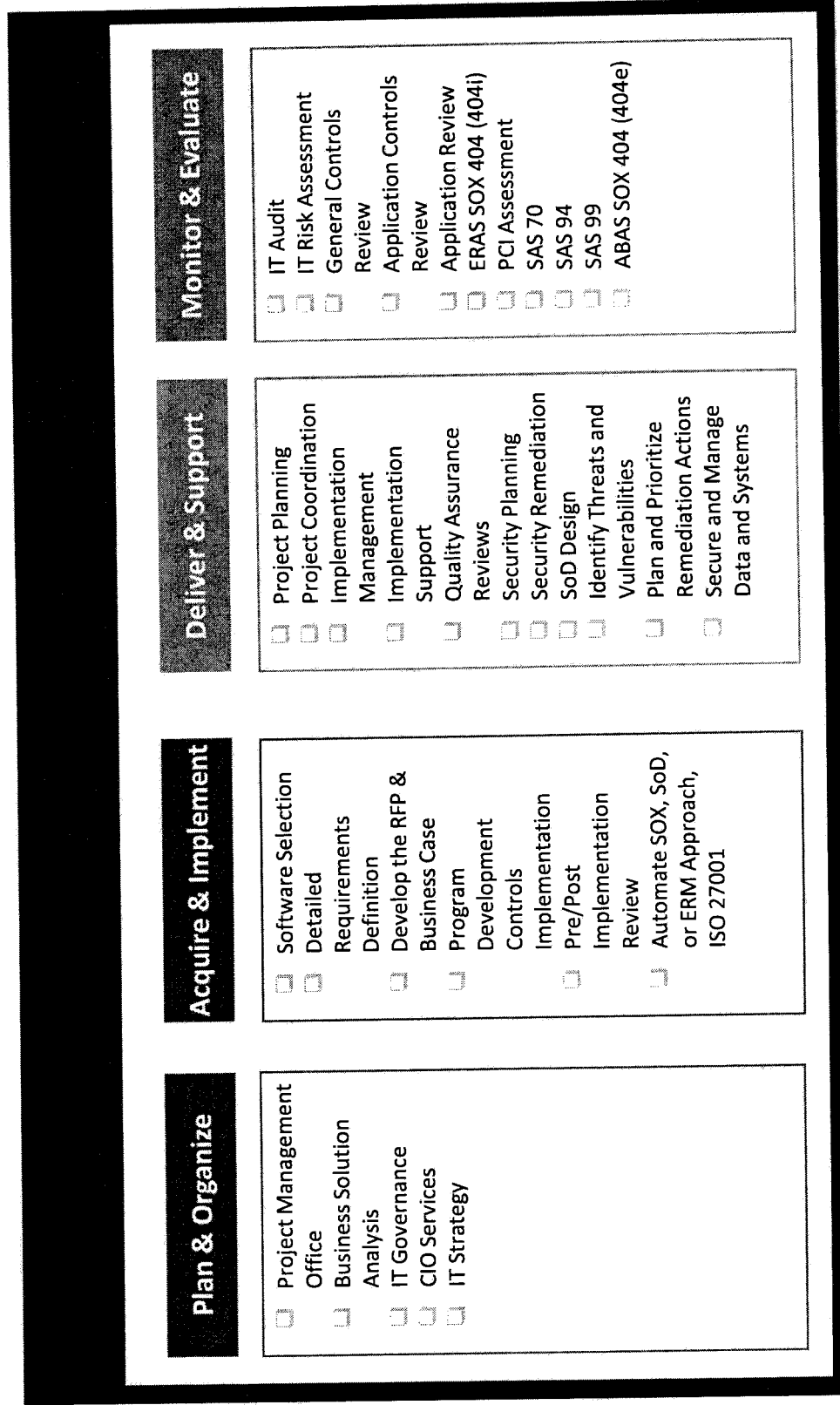
UHY  
MEMBER  
OF  
KPMG  
NETWORK

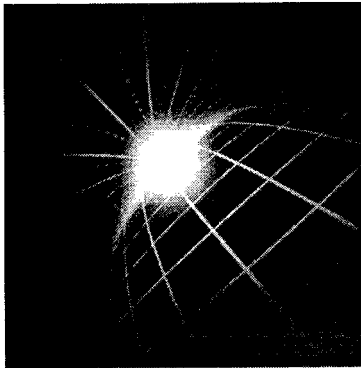


## Our Services

UHY Advisors  
Tax & Business Consultants

# Technical Assurance & Advisory Services (TAAS)





# Our Approach

UHY Advisors, Inc.  
10000 E. Harvard Ave.  
Suite 200  
Denver, CO 80231  
Tel: 303.733.1000  
www.uhy.com

## Our Approach

Our approach is to leverage multiple experts and multiple disciplines to assess the online application in a structured and defensible manner. Our approach is comprised of the following high-level tasks:

### Review Existing Information

- We will review available information to ensure we understand all the components related to the case and the application in question. We will define the scope and objectives of the application assessment.

### Develop the Work Plan

- We will develop the work plan for the application assessment. We will identify the appropriate IT team needed to complete the work plan including any special technical resources if needed.

### Assess the Application

- We will execute the assessment of the application according to the work plan. We will provide regular feedback and engage in specialist as needed for a complete assessment.

### Aggregate the Results and Report

- We will review all the results from the review and report back on the findings as related to the objectives of the assessment with the appropriate conclusions.

### Provide Litigation Support

- We will provide the appropriate level of litigation support as needed for preparation, dispositions and trial if needed in support of the Application Assessment Report.