



DEAN || DORTON || ALLEN || FORD PLLC

NATURAL RESOURCES
& ENERGY



NATURAL RESOURCES & ENERGY

Dean Dorton Allen Ford, PLLC (DDAF), is one of the largest CPA firms in the Commonwealth of Kentucky, serving the business and accounting needs of a broad cross-section of business entities in a wide variety of industries.

DDAF is a recognized expert in the natural resource consulting and compliance area. Personnel involved in this practice regularly receive specialized training and attend regional and national seminars. Extensive training and on-the-job experience has enabled DDAF's natural resource consulting and compliance group to provide creative, sound, effective assistance to clients in the natural resource industry. We are committed to serving the needs of our clients and are active in various industry associations such as the Kentucky Coal Association and Kentucky Oil & Gas Association.

We recognize that organizations face a variety of unique accounting and income tax issues. Our natural resource industry group exists both to serve our natural resource clients more efficiently and to continue to strengthen our industry knowledge. The team consists of professionals who are not only interested in the industry, but who have considerable experience working with natural resource organizations.

Our team of advisors offers experience, expertise, and proven leadership to clients seeking to successfully adapt to a continually changing environment. Our firm delivers service, commitment, and results to every engagement.

The extractive process can be a complex one, and the unique factors and conditions of the particular job or site, along with the regulations that govern it, often complicate the business operations. Further, market volatility and tax codes sometimes make it difficult to stay competitive and can even have a negative impact on the profitability of your company's energy and natural resource holdings. For these reasons, you need the professional advice of DDAF. We provide a wide array of services to natural resource and energy clients, including financial statement audits, income tax preparation, and business valuations. Our audit experience with natural resource entities includes substantial projects in which companies have never before been audited. Many first-time audit clients are surprised to learn that an audit is not the unpleasant experience they dreaded. Instead, our clients comment on our industry knowledge, efficiency, and professionalism.

Coal Experience

Our coal team understands the risks facing mining companies and offers an array of services to coal clients of all sizes. We specialize in:

- Financial statement audits
- Royalty compliance procedures
- Complex accounting and tax transactions
- Business valuations
- Income tax preparation
- Litigation support
- Internal audit

Natural Gas & Oil Experience

Our natural resource team also specializes in oil and natural gas resources. We are well versed in the details affecting all phases of the extractive prices, from exploration to drilling and production. Our clients have ranged from companies with a few wells to those operating in the Gulf of Mexico and the North Sea.

Our professional expertise and guidance are invaluable to producers, operators, explorers, and drillers alike. While our experience is diverse, we offer many services:

- Determining cost and percentage depletion
- Advising clients on how to hold their oil and gas interest to minimize state and income tax issues
- Royalty compliance procedures
- Financial statement audits
- Litigation support
- Income tax preparation
- Business valuations
- Internal audit



Worthwhile Services for Your Business

We welcome the opportunity to demonstrate the worthwhile services and cost savings that DDAF can provide to you and your company. We want to ensure that your accounting and record-keeping systems adapt easily to the demands of the marketplace and changing tax codes and regulations that govern your industry. We'll help you confront these changes with a viable plan of action and accounting procedures and systems to support that plan. Because we carefully watch industry trends, we can help you anticipate ways to reduce tax liabilities.

If you would like a full list of services we can provide to the natural resource and energy industry and a representative list of our current natural resource and energy clients, please contact Bill Kohm at 859.425.7625 or bkohm@ddafcpa.com.

UNDER
PRIVATE

Edo Cabral



Lexington

106 West Vine Street, Suite 600
Lexington, KY 40507
859.255.2341 Phone
859.255.0125 Fax

Louisville

First Trust Centre
200 South 5th Street
Suite 201 South
Louisville, KY 40202
502.589.6050 Phone
502.581.9016 Fax

www.ddafcpa.com

Our philosophy

At DDAF, our philosophy centers on an unyielding commitment to provide services that exceed our clients' expectations and are consistently superior to our competitors in quality and timeliness. Further, we strive to do so in a setting that is satisfying professionally and personally for firm employees.

Our core values

We maintain exceptionally high standards - ethically and professionally - while always meeting or exceeding our clients' expectations.

We are direct, timely, and effective in our communication, openly providing information while confidentially engaging in honest dialogue, as appropriate, with affected individuals only.

We are innovative problem-solvers and lifelong learners. We are always searching for ways to become better as people, as professionals, and as a firm.

We are a team, not a group of individuals, performing challenging work we enjoy for clients who appreciate us. We treat each other with respect and kindness. We strive to provide a pleasant, flexible, and family-supportive work environment.

We manage our firm as a business. We are prudent and are not wasteful of our resources.

About Dean Dorton Allen Ford

DDAF has provided accounting and advisory services to clients in a variety of industries since its legacy firms' inception. The firm has grown into one of the largest accounting firms in the Commonwealth. We have not grown for the sake of growth; rather, we have grown as a result of the market's appreciation for our approach to client service. We pride ourselves on being large enough to provide expert services while still maintaining our core values, which include personal and timely delivery of services.

Our goal in every client relationship is to help our clients reach their objectives. To do so, we know we must listen to our clients and develop a solid understanding of their needs. Once we understand their needs, we are able to bring the expertise needed. This service culture has allowed us to build long-term client relationships. In these relationships, we continue to listen and understand what the client wants to achieve and then bring the expertise needed to help them reach their goals. In short, we are successful when we help our clients succeed.