



December 2019

Dear Clients, Colleagues and Friends:

We are pleased to announce that H2R CPA will be merging with Cottrill, Arbutina & Associates PC effective January 1, 2020. The staff of both firms will operate as H2R CPA, while maintaining our existing office locations in Parkway Center and downtown Beaver. The combined firm, with 10 partners and over 80 team members, will remain an independent regional CPA firm serving clients in the middle market, with expanded service offerings and additional resources that will help to fuel continued growth.

As H2R CPA looks for ways to expand and continue to grow our business, we are pleased to enhance our resources and expertise through a strategic merger with such a well-respected firm as Cottrill Arbutina. Clients of both firms will benefit from an increase in resources for providing responsive, quality service and leading-edge business advice, while maintaining relationships with the same client service teams and personal contacts at the firm.

We appreciate the confidence you have placed in us in the past and our combined team will work diligently to continue to meet and exceed your expectations of service.

The overall quality of our Firm's work and client satisfaction are our first priorities. If you have any questions or concerns during the course of our work, please do not hesitate to contact me personally at 412-391-2920 or pkrudoy@h2rcpa.com.

Sincerely,

A handwritten signature in black ink that reads 'Paul K. Rudoy'.

Paul K. Rudoy, CPA/PFS
Managing Partner



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