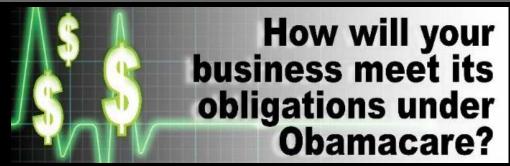


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It takes more than numbers.

Gray, Gray & Gray is here to help you "Fuel Your Future" by going beyond accounting services. With over 65 years in the energy business, we go beyond the numbers by delivering insight, guidance and knowledge to our energy clients so they can achieve growth and profitability.

Free Seminar:
Accounting for Obamacare
March 20, 2013
Four Points Sheraton - Norwood, MA



The Patient Protection and Affordable Care Act - more commonly known as "Obamacare" - goes into effect this year. There are numerous requirements for businesses with 50 or more full-time equivalent employees, ranging from required health care coverage, to additional reporting, to the decision to "pay or play" in 2014.

The time to address these changes is right now. Waiting until the end of the year will put you far behind the curve and create undue pressure.

Gray, Gray & Gray invites you to learn the full scope of the new rules under Obamacare, and how your company can best manage its response. We'll go "beyond the numbers" to cover the new regulations, when they go into effect, and how they affect businesses

of different sizes.

This seminar is essential for anyone who owns a business or has financial or human resources responsibilities. Attendance is free, but pre-registration is required.

Click here for more details and to register now.



Times have changed and so has the energy industry.

You can't run your business the same way you have in the past.
That's why Gray Gray & Gray has developed
5-SPEED

5-Year Strategic Planning Exercise for Energy Dealers

Our industry experts will work with you to develop a customized five-year plan of action to help move your company forward with confidence.

GET IN GEAR!

Contact <u>Joe Ciccarello</u>, <u>Jeff Foley</u> or <u>Marty Kirshner</u> today to discuss a 5-SPEED strategic plan for your energy business







Client Testimonials

"I have been a Gray, Gray & Gray client for 20 years and plan to remain so for as long as I am in business. And hopefully for many years beyond! Gray, Gray & Gray is much more than an accounting firm. Their long-term strategies have resulted in more money in my pocket and a more enjoyable life for me. They listen to me, and wrap my assets, such as my business and real estate, around my long-term goals with creative, efficient business and personal plans. I count on Gray, Gray & Gray. Their experience has worked for me."

- James Horan, Horan Oil Co.

Gray, Gray & Gray has been Coan Oil's accounting firm since 1945. We were one of their first clients and the fact that we are still with them today says a great deal about the relationship between our companies. For sixty-five years they have helped keep us on track, growing and profitable.

Gray, Gray & Gray not only knows our business inside and out, they understand the oilheat industry and how to make the most of our opportunities. We have always relied on Gray, Gray & Gray to keep us on top of the many changes occurring in the accounting field as well as changes in the oil industry.

Our relationship with Gray, Gray & Gray has strengthened from generation to generation, from my father who worked with the original Gray brothers to my own connection with the firm today. We count on them as more than just accountants, but as someone we can trust with everything from business strategy to financial planning. It's been a great partnership."

- Kevin Coan, Coan, Inc.



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