

BUSINESS VALUATION SERVICES

Business valuations generally arise in the context of one or more of the following categories:

- Transactions or potential transactions
- Litigation or pending litigation
- Compliance purposes
- Planning purposes

The valuation specialists at Marks Paneth & Shron LLP are committed to service excellence and actively participate in numerous professional organizations. These include the Forensic and Valuation Section of the American Institute of Certified Public Accountants, the Association of Certified Valuation Analysts, the Business Valuation Committee of the New York State Society of Certified Public Accountants, the American Bankruptcy Institute and the Association of Insolvency and Restructuring Advisors.

Services Offered

Transaction appraisals may be performed for:

- Mergers and acquisitions
- Leveraged buy-outs
- Initial public offerings
- Employee Stock Ownership Plans (ESOPs)
- Partner or shareholder buy-ins or buyouts
- Stock redemptions

Valuations may arise in a litigation context in connection with:

- Dissenting shareholder and minority oppression cases
- Breach of contract and economic damages computations
- Business interruption claims
- Matrimonial actions

Valuations are also increasingly being contested throughout the corporate bankruptcy process, as follows:

- Motions for adequate protection
- Claims determination
- Solvency analysis and recovery actions, including preferences, fraudulent transfers, and reclamation
- Plan confirmation, including assessment of the debtor's reorganization value
- Determination of liquidation value
- Valuation of intangible assets

Valuations are prepared for compliance purposes related to:

- Financial reporting
- Tax matters such as corporate reorganizations; S corporation conversions; income, estate and gift tax compliance; purchase price allocations; and charitable contributions

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SERVICES OFFERED (CONTINUED)

Valuations are also prepared for planning purposes related to:

- Estate planning
- Family limited partnerships
- Personal financial planning