



DATA CENTER VALUATION & ADVISORY SERVICES

As data centers grow in complexity and significance, accurate valuations and expert advisory services are essential.

Marshall & Stevens provides tailored valuation and consulting solutions for the data center sector, supporting investment decisions, risk management, and regulatory compliance.

Our multidisciplinary approach integrates real estate, equipment, finance, infrastructure, and tax, offering holistic insights to owners, operators, investors and lenders.

Real Estate Valuation

Competitive Market Analysis:

Assessment of key location factors such as power availability, cooling infrastructure, fiber connectivity, and zoning conditions.

Market-Based Value Opinions:

In-depth valuation reports based on recent market activity, demand drivers, and comparable facilities.

Expert Witness Services:

Independent valuation testimony for litigation, condemnation, partnership disputes, and regulatory matters.

Appraisals for Multiple Purposes:

Tailored valuations for financing, acquisitions, investment planning, tax appeals, and financial reporting.

Financial Valuation & Advisory

Enterprise Valuations:

Determining the fair value of operating data center businesses for investment, exit planning, or M&A transactions.

Purchase Price Allocation (ASC 805):

Assigning value to tangible and intangible assets post acquisition in compliance with U.S. GAAP.

Impairment Testing:

Goodwill and long-lived asset impairment analyses (ASC 350/360) to meet financial reporting requirements.

Feasibility Studies & Market Assessments:

Supporting go/no-go decisions with financial modeling and demand forecasting.

Energy & Infrastructure Advisory

Energy Cost Optimization:

Analyzing utility tariffs, load profiles, and system efficiencies to reduce energy spend.

Renewable Integration Feasibility:

Evaluating the financial viability of solar, battery storage, and microgrid systems.

Sustainability Strategy Development: Advising on carbon reduction, redundant power planning, and environmental impact mitigation.

Litigation Support

Expert Witness Testimony:

Independent, defensible valuation opinions for court proceedings and arbitration.

Financial Damage Assessments:

Quantifying losses related to contracts, utility service interruptions, or construction delays.

Regulatory and Contract Disputes:

Support in matters involving tax appeals, easement rights, purchase price disputes, and shareholder actions.

Machinery & Equipment Valuation

Lifecycle and Depreciation Analysis:

Evaluating functional and economic obsolescence, expected service life, and replacement cost.

Equipment Appraisal:

Valuation of backup power systems (generators, UPS), cooling systems (CRAC units, chillers), IT equipment, and structured cabling.

Insurance and Tax Reporting Support:

Providing insurable values and support for personal property tax compliance.

Cost Segregation & Tax Consulting

Cost Segregation Studies:

Breaking down construction or acquisition costs into shorter-life assets to accelerate depreciation schedules.

Energy Tax Credit Identification: Assessing eligibility for federal, state, and local energy efficiency incentives.

Lease and CapEx Compliance:

Supporting accurate financial treatment of capital expenditures and lease accounting standards. (ASC 842/IFRS 16).

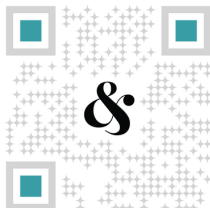
EXPERTISE IN ACTION

Founded in 1932, Marshall & Stevens provides valuation consulting, transaction advisory, and litigation support services. The firm's specialists are relied upon by businesses, investors, and advisors for analyses utilized in complex transaction and legal matters.

From the boardroom to the courtroom, Marshall & Stevens delivers clarity, independence, and results.

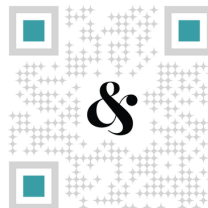
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DATA CENTERS WEBPAGE:



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