

VALUATION SERVICES FOR PRIVATE EQUITY

Public and privately held companies rely on Marshall & Stevens to assist them with the planning and reporting of mergers, acquisitions, divestitures, financings, corporate tax restructuring, wealth transfer, estate tax reporting, dispute resolution and litigation support.

Quality of Earnings

- Analysis of target company financial performance and reporting
- Review and modeling of tangible and intangible assets for step up depreciation including cost segregation, financing, insurance, and property tax
- Modeling incentive equity - potential earn outs, Profit Interest Units, Management Incentive Units, etc.
- Proforma purchase price allocation (US GAAP, IFRS, and tax)

Independant Fairness Opinions

- A Marshall & Stevens fairness opinion is independent of conflicts since it is not contingent on the close of a transaction.
- We opine on the fairness of the transaction considerations to the shareholders on either side of a transaction.

Independent Solvency Opinions

- A Marshall & Stevens solvency opinion is independent of conflicts since it is not contingent on the close of a transaction.
- Most often used by private equity in dividend recapitalization transactions, we opine on the ability of the corporate entity to service new financing.

Alternative Investments

Our Financial Valuation professionals are called upon to provide an independent opinion of value of wide range of the debt and equity instruments:

- Debt and Equity Securities: FASB ASC 320
- Equity Compensation: FASB ASC 718, IFRS 2 and IRC 409A
- Derivatives and Hedging: FASB ASC 815
- Financial Services—Investment Companies: FASB ASC 946
- Complex financial modeling techniques required to value some of these instruments may include Black-Scholes Option Pricing Model, Binomial Lattice and Monte Carlo Simulation.

Purchase Price Allocations (FASB ASC 805, IFRS 3)

- Our professionals provide purchase price allocations for transactions in a wide range of industries, oftentimes including intangible assets, real estate, equipment, and contingent consideration (earn-outs, stock appreciation rights, etc.)
- Many of our staff have audit firm experience and are a great resource during your audit review of our financial reporting assignments.

Restructuring Analyses

- Fresh Start Accounting (FASB ASC 852) - Valuation of assets, like a purchase price allocation, to assist in setting the opening day balance sheet.
- Forgiveness of Debt Studies - Opine on the value of the company vs. the current debt outstanding for tax reporting purposes.

Impairment Testing

- We provide impairment of goodwill (FASB ASC 350) and assets (FASB ASC 360) to public and private companies.

Financing Valuations

- We provide valuation of intangible assets (tradenames, software and IP), property, plant and equipment for collateral lending purposes.

Property Tax and Insurance Valuations

- Valuations of real and personal property

Cost Segregation Analyses

- Accelerate depreciation in commercial real estate holdings using MACRS classifications in order to increase cash flow over the first five to 10 years of ownership of the property.

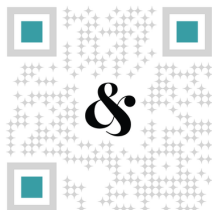
EXPERTISE IN ACTION

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.

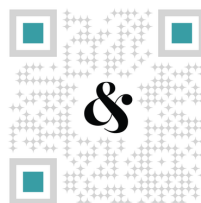
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Scan the QR Code or click [HERE](#) to fill out our contact form and a specialist from our team will connect with you soon.

PRIVATE EQUITY WEBPAGE:



To learn more about our Private Equity Valuation services and practice specialists, scan the QR Code or click [HERE](#) to visit our website.