

# With *Experience* Comes a Wealth of *Knowledge* and *Expertise*

## COMPANY OVERVIEW

Established in 1932, Marshall & Stevens is a recognized leader in valuation, serving public and private companies, boards, investors, and trusted advisors throughout the world.

We assist with planning, due diligence, negotiation and reporting issues related to mergers, acquisitions, divestitures, financings, insurance placement, and tax related transactions. Our in-house specialists provide a full complement of valuation-related services, from transaction advisory and opinion letters to the valuation of businesses and business assets, both tangible and intangible.

### Transaction Advisory Services

- Fairness Opinions
- Solvency Opinions
- Letters of Adequate Consideration

### Financial Valuation & Consulting

- Business Enterprise Valuations
- Equity and Debt Valuations
- ESOP Valuations
- Fractional Interest  
("Discount") Studies
- Intangible Asset Valuations
- Valuation of:
  - Contingent Assets and Liabilities
  - Contracts and Agreements including  
Healthcare Management Services  
Agreements (MSA's)

### Financial Reporting Valuations - US GAAP & IFRS

- Allocation of Purchase Price
- Equity and Debt Instrument Valuations
- Fair Value Analyses
- Fresh Start Accounting Valuations
- Impairment Analyses
- Portfolio Valuations

### Tax Planning & Reporting - Corporate and Personal

- C to S Conversion Valuations
- Corporate Tax Restructuring  
Analyses
- Cost Segregation Analyses
- Estate Tax and Wealth Transfer  
(Gifting) Analyses
- Equity Compensation (IRC 409A)  
Valuations
- Fractional Interest ("Discount")  
Studies
- Property Tax Valuation

### Energy & Infrastructure Valuations

- Buy/Sell Consideration
- Cost Segregation Analyses
- End of Lease/Flip Analyses
- Financial Reporting Valuations
- Project Finance:
  - Debt, Lease, Sale Leaseback,  
Tax Equity Investment
- Repowering Analyses



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## Machinery & Equipment Valuations

- Financial Reporting Valuations
- Financing Valuations
- Ghost Assets Remediation
- Insurance Placement and Loss
- Tax Valuations

## Real Estate Valuation & Consulting

- Cost Segregation Analyses
- Feasibility Studies
- Financial Reporting Valuations
- Financing Valuations (FIRREA)
- Go Dark Studies
- Insurance Placement and Loss
- Property Tax Valuations
- REIT Compliance Analyses

## Dispute Resolution & Litigation Support

- Bankruptcy/Restructuring Analyses
- Expert Witness and Consulting
- Fraudulent Conveyance Analyses
- Lost Profits Analyses
- Valuations for Shareholder Disputes

## MS Capital - Corporate Finance Advisory

- Transaction Advisory,  
Due Diligence, Negotiation,  
Reporting and Opinions
- Debt & Equity Placement
- ESOP Formation



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