

# Business Valuation Services

Value is the question at the heart of every economic decision. In today's highly competitive environment, it is more important than ever to understand the answer.

Smart Devine's business valuation experts have the skills and experience to answer the question thoroughly and report the results clearly. Whether the goal is to complete a transaction, prevail in court or satisfy reporting requirements, Smart Devine's business valuation experts can help you get to the heart of the matter.

We provide business valuation services for:

- Transaction
- Litigation
- Financial and Tax Reporting

## ***How can Smart Devine help you?***

- Studies for goodwill, purchase price allocation, tangible and intangible asset impairment
- Transfer pricing, capital cost segregation, abandonment losses, charitable donation valuations
- Calculate economic lost profits, business damages, fraudulent conveyances
- Analysis and presentation of complex voluminous data
- Meaningful valuation reporting to counsel
- Review opposing counsel's work and support findings in court



## **Why Smart Devine?**

- Proven track record with valuation matters
- Technical experts in valuation accounting
- Accredited valuation experts
- Experience in multiple industries
- Over 15 expert witnesses with testimonial experience
- Managing Directors work closely on engagements
- Attractive fee structure

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## Transactions

Smart Devine's valuation experts have performed valuations for organizations in a broad range of industries. By providing a detailed valuation analysis, Smart Devine can help negotiations among companies or within a company.

### *Among Companies:*

- Mergers and acquisitions
- Intellectual property licensing
- Fairness opinions
- Bank financing

### *Within a Company:*

- Capital budgeting
- Financial and operational structuring
- Buy-sell and non-compete agreements
- Adequacy of key person life insurance
- Employee Stock Ownership Plans ("ESOPs")

## Litigation

Smart Devine's experts are skilled in the nuances of assessing commercial damages, working with financially distressed or bankrupt businesses, and developing values in legal settings. We're frequently asked to testify and can assist with issues such as discovery requests and opposing expert depositions so that counsel can spend more time on the legal issues.

### *Commercial Damages:*

- Breach of contract
- Intellectual property infringement
- Business interruption

### *Business Value:*

- Ownership disputes
- Business dissolutions
- Marital Dissolutions

### *Bankruptcy:*

- Solvency determinations
- Preferential transfer actions
- Fraudulent conveyance actions
- Liquidation and reorganizations projections

## Financial and Tax Reporting

Our valuation team can draw on the extensive multi-disciplinary experience of Smart Devine's accounting, assurance, tax, financial reporting, and technology professionals to help companies satisfy their federal and state reporting requirements.

### *Financial Reporting:*

- Purchase price allocation
- Goodwill impairment testing
- Stock options

### *Tax Reporting:*

- Transfer pricing
- Estate planning and taxes
- Gifts and donations