

# VALUATION ADVISORY SERVICES

In the current environment of heightened scrutiny by regulators, investors, and other stakeholders, the need for an independent and experienced valuation advisor is more important than ever. SingerLewak's Valuation Services practice provides unbiased advice and expert analysis with an unparalleled commitment to client service.

Our professionals have extensive experience performing valuations that combine technical valuation expertise with industry specific knowledge, and an in-depth understanding of current regulations and best practices. Our services are characterized by intellectual and analytical rigor and our conclusions are backed by thorough documentation. Our comprehensive approach to valuation allows us to provide effective and expert guidance, enabling our clients to focus on making sound business and investment decisions.

SingerLewak is a full-service Accounting and Consulting firm. We work closely with industry and technical specialists across our other practices: Assurance & Advisory, Tax, Business Risk Technology Services, Forensic & Litigation Services, and Business Management to deliver an integrated solution tailored to our clients' needs.

## TRANSACTION ADVISORY & CONSULTING SERVICES:

- Fairness and Solvency Opinions
- Business Enterprise Valuation
- Transaction Consideration Valuation
- Financial Modeling

## LITIGATION:

- Valuation Expert Opinions and Testimony
- Shareholder Disputes
- Intellectual Property Valuation

## FINANCIAL REPORTING:

- Purchase Price Allocation (ASC 805/SFAS 141R, IFRS 3 and IAS 38)
- Goodwill and Intangible Asset Impairment Testing (ASC 350/SFAS 142, ASC 360/SFAS 144, IFRS 3 and IAS 36)
- Share Based Compensation (ASC 718/SFAS 123R and IFRS 2)
- Contingent Asset and Liability Valuation
- Intellectual Property Valuation
- Fixed Income and Embedded Derivative Analysis

## TAX VALUATION:

- Estate and Gift Taxes
- Asset Valuations (IRC §338/§1060)
- Common Stock Valuations for Option Grants (§409A)
- Tax Restructuring and Reorganizations
- ESOPs
- Valuations of Partnerships & Other Pass-Through Entities
- Intellectual Property Transfers and Contributions
- Non-Compete Agreements (§280G)
- NOL Limitations and Built-in Gains (§382/384)
- C Corp. to S Corp. Conversions (IRC §1374)
- IP Donations, Charitable Contributions of Stock (§170)