

## Business Valuation

A **Business Valuation** engagement results in a Calculation of Value or a Conclusion (Opinion) of Value.

### Typical Business Valuation Engagements

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<u>Purpose</u>	<u>Industry</u>	<u>Entity or Asset</u>	<u>Gross Revenue</u>
Gift	Commercial Rental Property	Family Limited Ptrs	\$ 160,000
Divorce	Heat Transfer Printing & Assembly	S Corporation	\$ 4,000,000
Divorce	Printing and Assembly	S Corporation	\$ 1,000,000
Divorce	Commercial Printing & Forms	C Corporation	\$ 1,500,000
Gift/Other Transfer (planning)	Distribution – Construction Materials	S Corporation	\$ 20,000,000
Litigation	Gas retailer & auto repair	Proprietorship	\$ 1,000,000
Divorce	Carpentry & Custom Millwork	S Corporation	\$ 250,000
Gift	Distribution – Kitchen & Bath Knobs	C Corporation	\$ 1,000,000
Stock Option Plan	Commercial Construction	C Corporation	\$ 50,000,000
Divorce	Bridal Shop	S Corporation	\$ 750,000
Litigation	Start up – Technology	Patent	
Minority Shareholder Litigation	Real Estate Holdings	C Corporations – six	\$ 2,300,000
Litigation	Equipment Rental	Business Segment	\$ 500,000
Litigation	Landscape Nursery	S Corporation	\$ 2,200,000
Purchase	Computer Systems Consulting	C Corporation	\$ 1,300,000
Incentive Stock Option Plan	Precision Parts Manufacturing	S Corporation	\$ 20,000,000
Gift	Residential Renovation Company	C Corporation	\$ 3,000,000
Partner Buy-Out	Ambulatory Surgical Center	Partnership	\$ 8,000,000
Sale to outsiders or Gift	eCommerce - Retailer	C Corporation	\$ 1,500,000
Gift & Estate Taxes	Highway Bridge Painting	S Corporation	\$ 11,000,000
Shareholder buy-out	eCommerce – Services	C Corporation	Start-up
Litigation	Systems Integrator/Consultant	S Corporation	\$ 6,000,000
Litigation	Sprinkler System Installation & Maintenance	S Corporation	\$ 1,500,000
Bankruptcy	Internet Portal Start up	C Corporation	\$ 180,000
Gift	Investment Holding Company	FLP	\$ 4,000,000*
Corporate Planning	Landscaping and Fencing Contractor	S Corporation	\$ 365,000
Sale	Investment Holding Company	FLP	\$ 4,000,000*
Estate Tax Return	Investment Holding Company	FLP	\$ 2,000,000*
Planning	Fork Lift Rental	S Corporation	\$ 2,000,000
Sale	Patent	Partnership	\$ 1,000,000
Bankruptcy	Video Gaming – Operation & Distrib.	S Corporation	\$ 4,000,000
Bankruptcy	Roofing Materials Manufacturing	C Corporation	\$1,300,000,000
Shareholder Buy Out	Concrete Service Company	S Corporation	\$ 30,000,000
Divorce	Medical & Surgical Practice	S Corporation	\$ 400,000
Litigation	CPA Firm	Partnership	\$ 10,000,000
Bankruptcy/Litigation	Auto Parts Manufacturing	C Corporation	\$5,500,000,000
Sale of an Interest	Deck and Roofing Manufacturing	S Corporation	\$ 7,000,000
Litigation	Angle Iron Manufacturing	C Corporation	\$ 65,000,000
Buy Out	Ambulatory Surgical Center	S Corporation	\$ 3,500,000
Estate Filings	Dental practice	Partnership	\$ 500,000
Litigation	Proposed Real Estate Project	C Corporation	Start-up
Merger	Environmental Engineering Firm	S Corporation	\$ 12,000,000
Gift/Sale	Electrical Fitting & Fasteners	C Corporation	\$ 10,000,000
Bankruptcy	Nursing Homes	C Corporation	\$ 130,000,000
Corporate Planning	Material Handling Equip Sales & Service	S Corporation	\$ 30,000,000
Corporate Planning	TV Commercial Production	S Corporation	\$ 20,000,000
Stock Purchase Plan	Architect – General Contractor	S Corporation	\$ 34,000,000
IRC 1374 Compliance	HVAC Equipment Distributor	C Corporation	\$ 7,500,000
Bankruptcy Sale	Dental Practice	Sole Proprietorship	\$ 700,000
Sale of an Interest	Paving Contractor	S Corporation	\$ 8,000,000

<u>Purpose</u>	<u>Industry</u>	<u>Entity or Asset</u>	<u>Gross Revenue</u>
Sale of an Interest	Real Estate Limited Partnership	Partnership	\$ 310,000
Divorce	Automobile Dealership	S Corporation	\$ 26,000,000
Divorce	Financial Planning	S Corporation	\$ 450,000
Gift/Sale	Fabric Manufacturing/Distribution	Consolidated Group	\$ 78,000,000
Gift/Sale	Publishing Company	S Corporation	\$ 8,000,000
Gift/Sale	Automobile Dealership	S Corporation	\$ 61,000,000
Sale of an Interest	Automobile Dealership	S Corporation	\$ 16,000,000
Shareholder Litigation	TPA/PPO	S Corporation	\$ 41,000,000
Shareholder Litigation	Water Purification Manufacturer	S Corporation	\$ 10,000,000
Shareholder Litigation	Registered Investment Advisor	S Corporation	\$ 2,000,000
Shareholder Litigation	Health Ins PPO	S Corporation	\$ 42,000,000
Shareholder Buy Out	Mushroom Service Company	S Corporation	\$ 2,000,000
Divorce	Chiropractor	Sole Proprietorship	\$300,000
Estate Tax Return	Retail Furniture	S Corporation	\$10,000,000
Buy Out	Publisher	S Corporation	\$9,000,000
Gift Tax	Advertising/PR Agency	S Corporation	\$11,500,000
Divorce	Cable Service Installation	S Corporation	\$10,000,000
Gift Tax	Real Estate Investment/Holding	Partnership	\$253,000,000*
Divorce	Wholesaler – Plastic Products	C Corporation	\$2,000,000
Gift Tax	Real Estate Investment/Holding	Partnership	\$10,000,000
Acquisition Fair Value	Petroleum Wholesaler	S Corporation	\$13,000,000**

#### **Business Appraisal Review Engagements\*\*\***

A **Business Appraisal Review** engagement results in an opinion on the credibility of a business valuation report of another.

<u>Purpose</u>	<u>Industry</u>	<u>Asserted Value</u>	<u>Resolution</u>
Litigation (For Defendant)	Security and Surveillance Systems	\$ 54,000,000	<b>P</b> dropped Case
Litigation (For Plaintiff)	Equipment Rental	\$ 1,000,000	Settled \$1,800,000
Litigation (For Plaintiff)	Real Estate Investment and Holding	\$115,000,000	Settled \$180,000,000
Divorce (For Defendant)	Cable Service (Minority Interest)	\$ 1,700,000	Settled \$350,000

\* Denotes Fair Market Value of the Investment Portfolio

\*\* Transaction Amount

\*\*\* In accordance with Uniform Standards of Professional Practice Standard 3