



## Business Valuation & Litigation Support Services

When enlisting the expertise of the Business Valuation & Litigation Support Services Group of Alpern Rosenthal, you will be working with the most comprehensive and experienced group of professionals. You will be partnering with our seasoned team of specialists who work closely with clients and attorneys to provide creative yet practical solutions that make a difference to clients. In addition to having a reputation unmatched in quality by other firms, our Group is unique in the following ways:



### ► Experienced Leadership

All of our shareholders and managers are experienced in business valuations, forensic accounting and litigation support.

### ► Experience with Attorneys

We recognize the daily challenges attorneys face in litigation matters, including client demands, court mandates and ever-changing deadlines. Our experienced staff enables us to be flexible and attentive to the diverse needs of attorneys and their clients.

### ► We're Specialized

We employ dedicated, full-time professionals who solely concentrate in business valuation, forensic accounting and litigation support. Our professionals devote all of their time to working for you.

### ► Business Valuation Services

- Estate and Gift Planning
- Intangible Asset Valuation and Purchase Price Allocation (SFAS 141R/ASC 805)
- Goodwill Impairment Testing (SFAS 142/ASC 350)
- Buy/Sell Agreements
- Equitable Distribution

### ► Litigation Support Services

- Forensic Accounting
- Commercial Damages
- Economic Damages Cases, including:
  - Lost Profits
  - Employment Discrimination
  - Wrongful Death
  - Breach of Contract
  - Insolvency
- Shareholder and Partner Disputes
- Construction Claims
- White-Collar Crime and Criminal Tax Investigations
- Equitable Distribution

# Business Valuation & Litigation Support Services

## ▶ Forensic Accounting

Our Group has the expertise and litigation experience to assist attorneys and their clients in applying financial facts to legal problems. We utilize our forensic accounting expertise in all types of civil and criminal cases as well as internal investigations.

## ▶ Economic Damages Cases

In civil litigation, a showing of harm must be accompanied by a calculation of damages suffered by a given party. Our valuation professionals are frequently called upon to calculate damages and present our findings to a judge or jury. We have extensive experience in calculating damages and analyzing damage claims. We use our forensic accounting expertise and litigation experience to assist counsel with complex financial fact patterns.

## ▶ Equitable Distribution

In many divorce proceedings, a variety of complex economic issues arise that impact the ultimate division of the marital estate. We have extensive experience in providing meaningful assistance and preparing expert reports with regard to closely-held business interests. Our Business Valuation & Litigation Support Services Group can perform the following types of financial analyses:

- Closely-Held Business Valuations
- Disposable Income  
(Net income available for support)
- Forensic and Investigative Accounting
- Tax Analyses — Act 175
- Pension Valuations
- Stock Option/Deferred Compensation

## ▶ White Collar Crime

Our experienced litigation support team assists defense counsel in complex investigations of income tax evasion, money laundering and related financial crimes. We have experience in litigating white collar criminal cases at trial and at the sentencing phase.

## ▶ Bankruptcy

Our litigation support team assists counsel in determining insolvency, financial analysis, forensic accounting and business valuation in bankruptcy cases.



## ▶ Valuation of Intangible Assets and Impairment Testing

We perform comprehensive valuations of intangible assets, intellectual property and businesses for purchase price allocation purposes and impairment testing under ASC 805 and ASC 350 (formerly FAS 141 and FAS 142).

## ▶ Estate and Gift Planning

A necessary first step in designing a succession plan for a closely-held business is the determination of the value of the business at hand. Similarly, the estate planning process is dependent upon justifiable values of the client's assets to assure that appropriate tax planning measures are taken.

## ▶ Industry Practice Groups

Alpern Rosenthal has developed the following industry practice groups that are devoted to serving the unique financial and operational needs of each industry:

- Construction
- High Tech
- Manufacturing
- Healthcare
- Retail
- Entrepreneurial
- Not-for-Profit
- Professional Services
- Real Estate
- Wholesale Distribution
- Energy
- Family Office

Our professionals, who devote all of their time to litigation and business valuation engagements, can leverage the industry expertise of the professionals dedicated to these practice groups.