



Accountants & Consultants



VALUATION SERVICES

In this environment of heightened scrutiny by regulators, investors, shareholders and other stakeholders, the need for an independent, qualified and experienced valuation advisor is more important than ever. In fair value accounting, tax compliance, transaction advisory and litigation, valuations must be able to withstand this increased scrutiny. We understand that this combination may directly affect your business and we can offer our expertise to best serve your unique and specific needs.

SingerLewak Valuations is an experienced independent advisor that offers unbiased advice and analysis with unparalleled commitment to client service. Our professionals have extensive experience performing valuations that combine technical valuation expertise with industry specific knowledge, and thorough 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 valuations allows us to provide effective and expert guidance, enabling our clients to make sound business and investment decisions.

Our Valuation Services Include:

FINANCIAL REPORTING

- Purchase Price Allocation (ASC 805/SFAS 141r, IFRS 3 and IAS 38)
- Goodwill and Intangible Asset Impairment Testing (ASC 350/SFAS 142, IFRS 3 and IAS 36)
- Contingent Asset and Liability Valuation
- Intellectual Property Valuation
- Share Based Compensation (ASC 718/SFAS 123r, and IFRS 2)
- Embedded Derivative Analysis
- Fresh Start Accounting
- Valuation of Non-Competes

TRANSACTION ADVISORY

- Fairness and Solvency Opinions
- Business Valuation
- Transaction Consideration Valuation

LITIGATION

- Valuation Expert Opinions and testimony
- Shareholder Disputes
- Loss of Business Goodwill in Eminent Domain
- Marital Dissolution

TAX VALUATION

- Tax Restructurings and Reorganizations
- Goodwill and Asset Allocation to Legal Entities
- Asset Valuations (IRC §338/§1060)
- Joint Venture Formation
- Golden Parachutes/Non-Compete Agreements (§280G)
- NOL Limitations and Built-in Gains (§382/384)
- Estate and Gift Taxes
- Non-Compete Agreements (IRC §280(g))
- C Corp. to S Corp. Conversions (IRC §1374)
- Net Operating Loss (NOL) Limitations and Built-In Gains (IRC §382)
- Like-Kind Exchanges (IRC §1031)
- Contribution in Kind Transactions
- IP Donations, Charitable Contributions of Stock (§170)
- Common Stock Valuations for Option Grants (§409a)
- Business and Asset Valuations
- ESOPs
- Valuations of Partnerships & Other Pass-Through Entities

For more information about our Valuation Services, please contact:

- **NAUSHEER ALLIBHOY, CFA** | Partner
NAllibhoy@SingerLewak.com
T: 310.481.7413
M:818.477.4350

SingerLewak is a leading Accounting and Consulting firm in California. Serving clients and the community since 1959, SingerLewak has established a reputation for excellence by providing expertise in Accounting, Tax, Advisory and Management consulting. Providing the breadth of services of a national firm with a blended environment of practices, sectors, and industry specializations, SingerLewak has been bridging expertise and a personal approach for public and private companies, family-owned businesses, as well as individuals and nonprofits for over 50 years. Through this, SingerLewak continues to demonstrate renowned industry leadership year-over-year.

LOS ANGELES

ORANGE COUNTY

WOODLAND HILLS

MONTEREY PARK

SAN DIEGO

SILICON VALLEY