

# SOLUTIONS BEYOND THE OBVIOUS

## *Business Valuation Services*



TRONCONI SEGARRA  
& ASSOCIATES<sup>LLP</sup>

Certified Public Accountants  
Business Consultants

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Establishing the worth of a company is rarely an easy process. A valuation substantiates a company's worth by determining a value for all tangible and intangible assets.

This process requires a thorough review of the business, analysis and interpretation of financial and tax data, and analysis of industry and other market data.

Tronconi Segarra & Associates LLP has the knowledge and credentials to determine the fair market value of a company, taking into account both quantitative and qualitative factors associated with a specific business. Various valuation methods may be used depending on the purpose or the reasons for performing the valuation. Some of those circumstances include the following:

- Acquisitions, Divestitures and Buyouts
- Tax Purposes
- Estate and Gift Tax Purposes
- IRC Section 382/384
- IRC Section 1374 (S Corporations)
- Business Combinations under SFAS No. 141
- Testing for Impairment under SFAS No. 142
- Buy/Sell Agreements
- Management Planning Purposes
- Valuation of Intellectual Property
- Critique of Other Firm's Valuation Analyses

Tronconi Segarra & Associates also performs valuations for the purposes of divorce settlements, partnership disputes, enhanced earnings capacity valuations, lost wages and assisting attorneys in litigation, arbitration or mediation.

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## The Benefit of Engaging Tronconi Segarra & Associates

We are firmly committed to working closely and cooperatively with each of our clients with the goal of establishing long lasting professional relationships. We believe we are the service provider of choice for the following reasons:

- **Partners and senior management team members of our Firm are actively involved in the affairs of our clients.** We believe in hands-on partner and senior management team member involvement to ensure the highest quality of client service, and to ensure that issues and recommendations are brought to the forefront in a timely fashion. Our Partners and Principals have over 80 years of combined experience at PricewaterhouseCoopers LLP and Ernst & Young LLP, where they acquired a wide range of expertise across many industries, dealing with accounting, auditing and tax challenges of all kinds. We take pride in our most recent client survey in which 98% of surveyed clients said they would refer Tronconi Segarra & Associates to their peers.
- **We believe in a flexible approach.** Our approach on each project is designed in conjunction with our clients, and we contemplate three key objectives: quality and timeliness of work, cost management, and continuous communication to ensure the other objectives and planning ideas are enhanced and realized. We work with our clients to design an approach that leverages the use of their internal staff with the hope of minimizing costs.
- **We couple expertise with competitive rates.** Our professionals have significant experience in providing exceptional value to our clients. We draw from the collective knowledge of our professionals to assist our clients with even the most complex or unusual transactions. We possess the experience and ability to tackle sophisticated accounting issues, something not typically found at a firm of our size, nor for such competitive rates.
- **Our commitment to excellence is reflected in the quality of our work product.** We effectuate this principle by having our senior-level personnel involved in the day-to-day performance of our work. Above all, we exhibit qualities of honesty, integrity, energy and innovation in the delivery of our professional services.

For more information on Tronconi Segarra & Associates' Business Valuation services or to schedule a meeting, please contact us at 716-633-1373, or visit our web site at [www.tsacpa.com](http://www.tsacpa.com).



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We are a member firm of the American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants.