

SOLUTIONS BEYOND THE OBVIOUS

Business Valuation Services



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Establishing the worth of a business is rarely an easy process; yet knowing the worth of one's business is essential to executing both simple and complex business operations and transactions. The objective of a valuation is to provide an estimate of the value of a business or combination of entities for a described purpose, at a stated point in time. We perform valuation engagements in accordance with uniform professional standards, as promulgated by the National Association of Certified Valuators and Analysts and the American Institute of Certified Public Accountants.

Business owners, CFOs, attorneys and others in business and professional positions seek our valuation services in order to obtain the necessary information to execute their business operations and transactions from a position of strength. We recommend a new valuation to our business clients approximately once every three to five years so that they have the most up-to-date facts and figures possible, considering possible changes in their operations, industry and the national economy.

Businesses should consider having a valuation performed for the following purposes:

- Valuations for mergers and acquisitions.
- Validate whether or not past equity transactions were made at an appropriate arm's length price – not too high or too low.
- Provide management with information about the true value of their respective businesses to facilitate important strategic decisions.
- Support for gifting purposes.
- Establish a value for business for a sale to a third-party, in whole or in part.
- Determine value utilized within a buy-sell agreement governing a group of shareholders.
- Reduce the potential exposure from scrutiny imposed by oversight organizations, such as the IRS.
- Enhance the ability to monetize the business. In other words, assist in making management decisions (such as reducing costs or inventory levels) that will lead to a higher value in the future and a business that can more easily be sold to a third party.
- Aid in modifying the ownership structure of a business in the event of incoming or exiting partners.

Our Firm has performed valuations in numerous industries across the U.S. including, but not limited to, the manufacturing, medical and lumber industries. A typical engagement requires that we independently develop a valuation approach, method and assumptions as deemed appropriate, using our professional judgment and knowledge of the specific business. The client deliverable is a signed valuation report that includes detailed support for each assumption included within the report and provides the highest degree of support if examined by a third party.

In addition to providing valuations for the purposes above, we also work closely with attorneys to provide valuation services for marital dissolutions and shareholder disputes, and to provide expert witness testimony and litigation support as needed in regard to any valuations.

TRONCONI SEGARRA
& ASSOCIATES^{LLP}

Certified Public Accountants
Business Consultants

The Benefits of Engaging Tronconi Segarra & Associates

- Your professional services will be provided by skilled, experienced CPAs, accountants and other para-professionals focused on delivering your work accurately and efficiently.
- Partners and senior management team members of our Firm will be actively involved in client engagements.
- You will work with a team of professionals who will actively listen to you to understand your unique needs, which will be the basis for our approach to tailoring an engagement that best suits you.
- We will look for opportunities to add value to every engagement we perform for you and will draw on our years of expertise and best practices gained across a wide range of industries to provide you with additional insights, competitive rates and exceptional client service.
- Above all, Firm associates will exhibit qualities of honesty, integrity, enthusiasm and innovation in the delivery of professional services to you.

Some of the industries we serve include:

- Manufacturing
- Wholesale/distribution
- Healthcare companies
- Medical practices
- Medical imaging facilities
- Higher education
- Labor unions
- Automobile dealerships
- Technology companies
- Financial institutions
- Convenience stores/chains
- Professional services firms
- Municipalities and other governmental sectors
- School districts
- Not-for-profit organizations and foundations
- Franchisees
- Gaming/entertainment/sports venues
- Foodservice
- Utilities

To learn more about our Business Valuation services, contact Jim Segarra, CPA, Al Marotto, CPA/ABV or Andy Moon, CPA/ABV; or visit us at www.tsacpa.com.

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Members – American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants (NYSSCPA).