

The Difference Is ...

Financial Advisory Services

Valuations for Financial Reporting & Tax



ESCO Technologies, Inc. acquired Doble Engineering Co. for an estimated \$319 million.
We rendered a valuation opinion for FAS 141 purposes regarding the acquired tangible and intangible assets.



We rendered FAS 141 valuation services related to the acquired intangible assets in conjunction with five acquisitions with purchase prices totaling over \$100 million.



We rendered a valuation opinion regarding restricted stock of Gateway EDI for financial and tax reporting purposes.



Olin Corporation acquired Pioneer Companies for an estimated \$420 million.
We rendered a valuation opinion for FAS 141 purposes to Olin Corporation regarding the acquired tangible and intangible assets.



Intelligent Beauty acquired DermStore for an undisclosed sum.
We rendered a valuation opinion for FAS 141 purposes for Intelligent Beauty regarding the acquired intangible assets.



We rendered a valuation opinion in conjunction with Overland Solutions, Inc.'s FAS 142 impairment testing on three reporting units.



Mainsail Partners, LLC acquired Togo's Eateries, LLC from Dunkin' Brands, Inc.
We rendered a valuation opinion for FAS 141 purposes to Mainsail Partners and Togo's regarding acquired intangible assets.



We rendered a valuation opinion in conjunction with Electrical Components International's FAS 144 impairment testing on two asset groups and FAS 142 impairment testing on two reporting units.



We rendered valuation services in conjunction with Belden, Inc.'s FAS 142 impairment testing on the goodwill of 14 reporting units and 9 trade names.



Thompson Street Capital Partners and other investors acquired Industrial Rubber Products for \$90 million.
We rendered FAS 141 valuation services related to the acquired tangible and intangible assets.

A publicly traded pharmacy benefit manager (PBM) acquired the workers' compensation PBM business from a private equity firm for \$250 million.
We rendered FAS 141 valuation services related to the acquired intangible assets.



We rendered valuation services in conjunction with EF Johnson Technologies, Inc.'s FAS 144 impairment testing on two asset groups and FAS 142 impairment testing on two trade names and two reporting units.

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Over

The Difference Is ...

Financial Advisory Services

Valuations for Financial Reporting & Tax (continued)



We rendered a valuation opinion regarding restricted stock of Electrical Components International for FAS 123R purposes.



Thompson Street Capital Partners acquired Universal Air Filter for an undisclosed price.

We rendered FAS 141 valuation services related to the acquired tangible and intangible assets.



UIB Capital acquired Victron, Inc. for an undisclosed sum.

We rendered a valuation opinion for FAS 141 purposes regarding the acquired intangible assets. In addition, we provided subsequent FAS 142 valuation services.



We rendered a valuation opinion for financial reporting purposes to MEMC Electronic Materials, Inc. regarding its investment in Gintech.



Universal Alloy Corp. was acquired by Montana Tech AG CH for an undisclosed sum.

We rendered a valuation opinion for FAS 141 purposes to UAC regarding the acquired intangible assets.



ESCO Technologies, Inc. acquired LDIC GmbH for approximately \$15 million.

We rendered FAS 141 valuation services related to the acquired intangible assets.

We rendered valuation services in conjunction with a publicly traded pharmacy benefit manager's FAS 142 impairment testing on the goodwill of one reporting unit.



We rendered a valuation opinion regarding common stock of C-IN 2 Industries, LLC for tax reporting purposes.



We rendered a valuation opinion for financial reporting purposes in conjunction with Togo's Holdings, LLC's FAS 142 impairment testing related to a brand and goodwill.



We rendered a valuation opinion regarding restricted stock of Overland Solutions, Inc. for FAS 123R and tax reporting purposes.



We rendered a valuation opinion regarding equity values to Delmar Gardens for tax reporting purposes.



MECS, Inc. and Abener Energia, S.A. agreed to the creation of a joint venture – Abencs.

We rendered a valuation opinion for tax purposes to MECS, Inc. regarding the intangible assets contributed.

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