



Our Business Valuation, Merger & Acquisition and Real Estate Advisory Services

C&J Valuation Advisors, Inc. is East Tennessee's leading provider of business valuation and merger & acquisition services.

Our professional services include M&A transaction advice as well as real estate advisory services, a key component of many business transactions.

Situations that may benefit from our experience and expertise include: **Estate & Gifting Business Valuations**

Clear, well written and supported valuation reports reduce your exposure to an audit. That is why premier estate attorneys suggest that you obtain a high quality valuation and have found that they can rely upon our experts. Using the latest data available, we have developed and supported hundreds of lack of control and marketability discounts. Our robust tax department is readily available to support our valuation experts as needed.

Acquiring, Selling, Merging or Restructuring Business Interests

Deal structuring: Most business owners have only one chance to successfully complete the transaction that culminates a life-time of hard work. Positioning your business for sale, determining its range of value, performing the financial modeling, identifying buyers, managing a confidential sale process, entering into negotiations, managing your transaction advisors, contemplating tax implications, and much more can become an overwhelming process as you strive to manage your daily business to maximize value. Our M&A experts are here to assist you and your attorneys throughout the M&A process as are Coulter and Justus tax experts and financial advisors.

Post deal: When the transaction documents are signed there is more to be done. Purchase price allocations for financial reports and tax returns, and cost segregation studies for depreciation purposes and the acceleration of cash flow are key components to an acquisition. Our experts are skilled at conducting these analyses.

We are also familiar with the out-of-court workout process and the in court Chapter 11 process, including its valuation requirements, the key financial schedules and exhibits required in any Plan of Reorganization and Disclosure Statement, and the 363 sale process within Bankruptcy.

Litigation

Whether a dissenting shareholder suit, a divorce, bankruptcy, or other legal matter involving the value of a business, we have experienced experts who will determine a company's value, provide reorganization assistance, serve as an expert witness, provide forensic (investigatory) accounting services, calculate proposed settlements, and otherwise assist you and your attorney.



Real Estate

Real estate is a central component of most business transactions. Evaluating a new site and its potential for development; making a determination to expand, contract, close or move leased or owned space, and evaluating your operating expenses in a leased space all require specialized expertise. We're here to advise you regarding sale leasebacks, fair rental rate analysis, feasibility analysis, lease buyout review, rent vs. own analysis, site feasibility, property value estimates, and tax appeals with the property assessor.

Transfer Pricing

In conjunction with Coulter & Justus, P.C. international tax experts we have completed transfer pricing studies or documentation for East Tennessee companies with international locations and presence to help them comply with IRS and foreign tax authority regulations. In advance of any transfer pricing study, clients have used our analysis and market support to help set internal corporate transfer pricing among offices, subsidiaries, branch offices and other controlled entities.

Situations which may require business valuation services:

- Business valuations
- Estate and gift-tax valuations
- Mergers and acquisitions
- Purchase-price allocations
- Intangible-asset valuation
- Goodwill impairment testing
- Litigation support
- Real estate cost-segregation
- Fairness opinions
- Solvency opinions
- Financial restructuring and Chapter 11 services
- ESOPs
- Real property tax appeals
- Real estate feasibility studies
- Lease vs. buy analysis
- Fair rental rate analysis