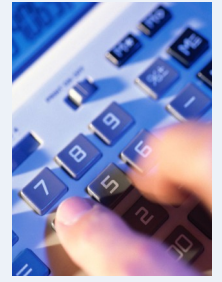


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## LITIGATION & VALUATION SERVICES GROUP

### BUSINESS VALUATION

Estimating the value of a closely-held business enterprise is much more complex than merely guessing at a dollar amount a potential buyer may be willing to pay for the business. The value placed on an enterprise is related to the purpose for which the value is being determined. For example, a business valuation for estate and gift tax purposes may differ from a business valuation for a partnership dissolution. Regardless of the purpose, in most cases, the valuation of an ongoing enterprise is determined from the economic benefit derived by the use of the business' tangible and intangible assets.

There is an array of internal and external factors which affects the value of a business, making the valuation process multifaceted. Each valuation engagement is unique and requires conscientious deliberation of the facts, a detailed analysis of the financial data specific to the business, comprehensive research, and an understanding of a company's industry and economic outlook. Our valuation experts know how to assess the value of a business based upon this information and its continued earnings and cash flows. We are frequently engaged to estimate the value of a closely-held business for a variety of reasons. Among these are:

- Divorce
- Buy/Sell Agreements
- Estate, Gift, Trust Planning
- Family Limited Partnerships
- Mergers & Acquisitions
- Purchase and/or Sale
- Shareholder Disputes
- Succession Planning

We are proud of our reputation for experience, efficiency and integrity in quantifying the monetary effects of clients' situations. We will prove to be a beneficial member of your valuation team.

***28 Years of Providing Consistent Exceptional Service, Value Beyond Accounting and Innovative Solutions to Valuation Clients.***



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Helping Our Clients Achieve Their Goals

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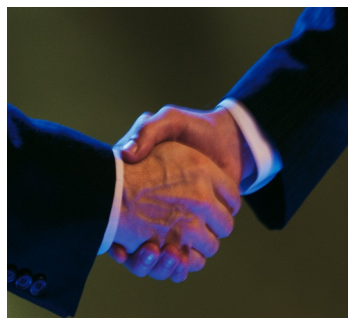
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## DEDICATED & EXPERIENCED PROFESSIONALS

**R. Joseph Guteski, CPA, CFF, Shareholder**, heads the firm's litigation group. He specializes in forensic accounting services and is regularly appointed by judges or agreed upon by attorneys to act as the accounting expert in matrimonial matters. He prepares business valuations, cash flow analysis, and analysis of marital assets available for equitable distribution. Mr. Guteski frequently participates in settlement conferences and provides expert witness testimony. Additionally, he serves as a mediator or arbitrator of all the financial issues in litigation cases and is a frequent speaker and seminar presenter for the legal community. He has been approved by the Joint Credentials Committee of the Supreme Court Committee on Dispute Resolution and the Supreme Court Family Practice Committee for admission to the roster of mediators for Economic Aspects of Family Law Cases. He's a member of the American Institute of CPAs, the NJ Society of CPAs, and the NJSCPA Litigation Services Committee and its Monmouth/Ocean Counties Chapter.

**Lynne Broza, CPA, ABV, CFF, Director**, specializes in litigation support, business valuation and mediation. She is regularly appointed by family law judges as an expert in the financial aspects of matrimonial litigation, including the discovery of hidden assets, tax issues in divorce proceedings and alimony and support calculations; the valuation of closely-held businesses; and as a mediator. She has been retained as an expert for personal injury claims, shareholder disputes and estate valuations and has testified in cases in both New Jersey and New York. Ms. Broza was approved to the Roster of Mediators for Economic Aspects of Family and Civil Law Cases by the Administrative Office of Courts for the State of New Jersey. She is a member of the AICPA, the NJ Society of CPAs, its Matrimonial Accounting Interest Group and Litigation Services Committee and the latter's Monmouth/Ocean Chapter, as well as the NJ Association of Professional Mediators. She also lectures and serves as an officer for various legal and professional organizations.



**PARTNERING WITH CLIENTS TO ACHIEVE THEIR GOALS AND A BETTER TOMORROW!**