

## Service Line Biography

# Valuation

*Asterion, Inc. ("Asterion") has extensive experience in the provision of valuation consulting services.*

## Qualified Valuation Experts

Our professionals assist clients to establish the value of a business or asset in a variety of challenging situations, including mergers and acquisitions, financial reporting, restructuring, and regulatory compliance. Members of our team have advanced degrees in business and finance and possess numerous business valuation credentials, including:

- *Accredited Senior Appraiser*
- *Certified Public Accountant, Accredited in Business Valuation*
- *Certified Valuation Analyst*
- *Accredited in Business Appraisal Review*
- *Certified in Distressed Business Valuation*
- *Certified Licensing Professional*

Asterion professionals have served on educational boards, course review committees, and the standards committee for the National Association of Certified Valuators and Analysts ("NACVA"). Our team members routinely instruct numerous seminars on business valuation topics for a variety of organizations.

### General Business Valuation

Family Law  
Buy/Sell Agreements  
Purchase or Sale of a Business  
Stock Options and Warrants  
ESOPs

### Financial Reporting

Purchase Price Allocations  
FASB ASC 805 (SFAS 141R)  
Impairment Testing  
FASB ASC 350 (SFAS 142)  
Fair Value Measurements  
FASB ASC 820 (SFAS 157)  
Asset Impairment  
FASB ASC 360 (SFAS 144)  
Compensation  
FASB ASC 718 (SFAS 123R)

### Valuation Disputes

Acquisition Disputes  
Shareholder Disputes  
Destruction of Business Claims  
Diminution of Value  
Breach of Fiduciary Duty  
Distressed Business Valuations  
Solvency  
Business Valuation Review

### Healthcare Valuation

Fair Market Value Opinions  
Physician Compensation/  
Stark Compliance  
Physician Practice Valuation

### Estate & Tax

Estate & Gift Taxes  
Transfer Pricing Studies  
Family Limited Partnerships  
Section 409 (a)

### Mergers & Acquisitions

Fairness Opinions  
Valuation Advice  
Transaction Support

### Intellectual Property

Patent, Trademark, Trade Secret and Brand  
Licensing Transactions  
Non-Compete Provisions  
Franchise Rights  
Customer Lists/Relationships

Asterion provides financial and economic consulting services to law firms, publicly traded and private companies, governmental agencies and individuals. Our consulting experience and technical skills are delivered through four integrated service lines:

*Forensics  
Valuation  
Intellectual Property  
Performance Optimization*

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