

ABV: Your Best Choice For Valuation Services

The advantages of a CPA who has earned the Accredited in Business Valuation (ABV) Credential include:

- > A rigorous certification process developed by the AICPA
- > Proven competence in the complexities of business valuation
- > Advanced CPA training and broad knowledge of accounting, finance, economics and general business principles
- > Skill in selecting the most appropriate valuation methodology

The ABV Credential is the mark of excellence in business valuation. It identifies those valuation professionals who have the ability to provide sound and reliable business valuation services.

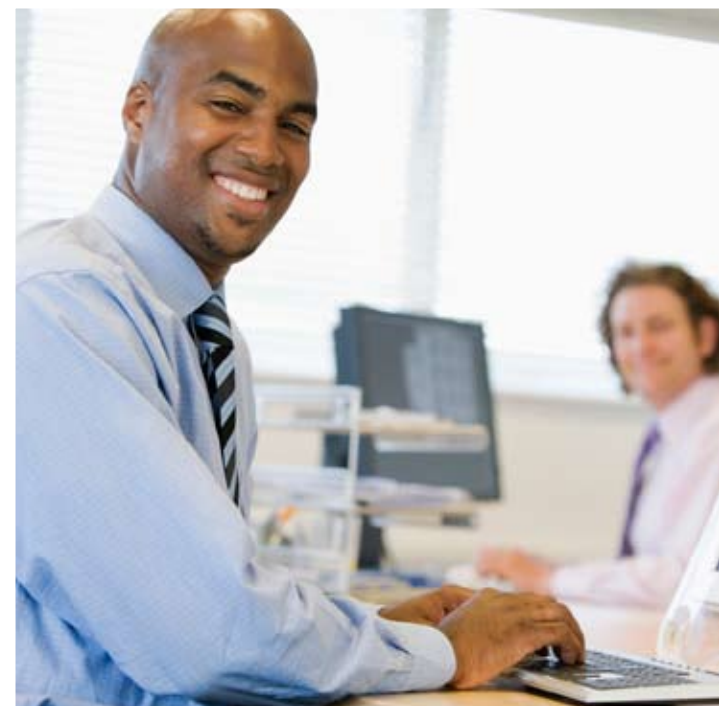
Call us to discuss your valuation needs; we would be pleased to discuss how our expert valuation services can be of assistance to you.

*"No professional organization is as **widely recognized** as the AICPA for developing the highest degree of professionalism in accounting and financial services. I have always relied on the **professionalism** and **integrity** of the CPA in my cases. I believe the ABV Credential, therefore, will be **the mark of a true expert** in business valuation."*

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Why You Need Valuation Services

The right choice: a CPA
Accredited in Business Valuation

Valuation:

A Key Ingredient for Achieving Your Financial Goals

If you own a business, want to protect your wealth, or determine how much an asset is worth, you will at some point need professional valuation services. It may be to:

- > Assist with selling your business
- > Obtain financing from a lender for the purchase of a business
- > Plan for a merger, acquisition or stock offering
- > Develop an estate or tax plan to protect your wealth
- > Create a succession plan
- > Determine the value of assets and liabilities for a divorce settlement
- > Assist attorneys in litigation
- > File an insurance claim
- > Set up an Employee Stock Ownership Plan (ESOP)

Whatever its purpose, valuation is a widely used discipline that can play a key role in helping you achieve your financial goals. Business valuation professionals can give you the answer.

Business valuation is a complex process requiring broad knowledge of accounting, finance, economics and business, expert application of recognized valuation methodologies, and diligent adherence to professional standards. When expert valuation services are needed, choose the CPA/ABV mark of excellence.

Selecting a Valuation Professional

It is critical to determine the purpose of the valuation and what the practitioner will include in the estimate of value. This determination shapes the choice and application of valuation methods, because different approaches and concepts may be more appropriate for different purposes.

You want an expert whose training and experience enable him or her to apply an appropriate methodology and derive a value that is both reasonable and supportable. You also want someone who has a thorough understanding of the financial and operational aspects of your business.

CPAs bring to the task of valuation:

- > Integrity
- > Objectivity
- > Sound judgment
- > Commitment to quality service

AICPA is the premier national professional association of CPAs, with more than 340,000 members. In its continuing efforts to serve the public interest, AICPA sets the standards for CPA services, upholds the profession's code of conduct and provides professional education and certification programs. As CPAs, we are committed to providing quality services that fully satisfy your valuation needs.

ABV — Valuation with Added Value

To provide assurance that business valuation service providers are experienced, tested and certified, AICPA has developed the Accredited in Business Valuation (ABV) Credential for CPAs.

Those who earn the ABV Credential must:

- > Be a member in good standing of the AICPA
- > Hold a valid CPA certificate or license
- > Demonstrate experience in business valuation
- > Pass a rigorous business valuation exam
- > Demonstrate a history of continuing education

To maintain the ABV Credential, a CPA must meet the requirements for recertification every three years. These include submitting evidence of continuing substantial involvement in the discipline and completing related Continuing Professional Education (CPE) courses. The ABV Credential certifies that you are working with a certified valuation professional — a CPA who brings added value to a valuation engagement.

CPA/ABVs combine a sophisticated understanding of accounting, taxation, financial statement analysis and business operations in many different industries with proven competence in valuation. Thanks to those core competencies, ABVs have an advantage when it comes to meeting clients' valuation needs. When you need reliable, impartial advice, give yourself the advantage of working with a CPA/ABV and get valuation services you can bank on.