

# VALUATION

## ABOUT AC LORDI

AC Lordi is a boutique consulting firm of 100+ professionals founded in 2001 offering accounting and finance, risk and compliance, business advisory, and CFO services. We provide clients with high-level professionals with expert skills, a strong work ethic, and the proven tools necessary to complete critical projects. Headquartered in the Greater Philadelphia area, we have performed work in fifteen states and ten countries for a broad range of clients from emerging growth through multi-national organizations. We have deep experience in the life sciences, manufacturing and distribution, utilities, chemical, private equity, professional services, insurance, and software and technology industries.

## OUR VALUATION PRACTICE



**Andrew Wiest, ASA**  
Director, Valuation

At AC Lordi, we believe that valuation services should add value, not just determine it. We understand that a valuation does not occur in a vacuum. Instead, it must be consistent with, and part of, your company's current needs and long-range business plans.

Whether your company is dealing with financial reporting requirements, tax or other issues, AC Lordi understands the complexities involved and can work quickly to implement effective solutions. Our professionals constantly monitor changes in the regulatory environment and consistently provide valuable input to the accounting standards boards that develop implementation guidance and financial reporting rules with valuation implications. Emerging business trends are also driving valuation concepts. Companies are increasingly relying on compensation strategies tied to equity value. From traditional stock options plans and warrants to phantom stock arrangements, AC Lordi understands not only the valuation issues, but also the business strategies behind them.

Our professionals come from a variety of business backgrounds, including Big Four public accounting, investment banking, consulting, and industry. We draw from a depth of experience serving a diverse range of clients and work closely with our firm's accounting and finance consultants throughout the valuation process.

Services include the valuation of business enterprises, intangible and tangible assets, liabilities and securities including derivative instruments for:

### Financial Reporting

- Purchase Price Allocations (ASC 805)
- Impairment Testing (ASC 350 and ASC 360)
- Equity-based Compensation (ASC 718)
- Bifurcation of Convertible Securities (ASC 470)
- Embedded Derivatives (ASC 815)
- Private Equity Portfolios (ASC 820)
- Fresh Start Accounting (SOP 90-7)

### Tax

- Purchase Prices Allocations (IRC 1060, IRC 338(h)(10))
- Equity-based Compensation (IRC 83, IRC 409A)
- NOL Limitation Analyses (IRC 382)
- Transfer Pricing (IRC 482)
- Legal Entity Valuations
- Estate and Gift Tax Purposes
- Charitable Contributions