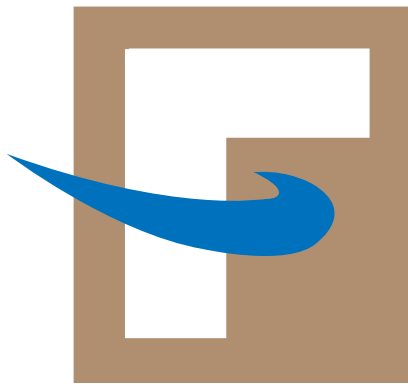




Valuation of Businesses & Intellectual Property
Forensic & Investigative Services
Litigation Support



A talented, multi-disciplined team with the requisite credentials and experience to provide advice with the sensitivity and urgency you require.



Valuation of Businesses & Intellectual Property

In today's business environment, the need for business valuation continues to grow and is driven by regulatory scrutiny in tax and accounting, particularly with the new "fair value" accounting standards, and, on the tax front, with regard to stock options and deferred tax arrangements.

- *Accounting Today*, Gold, L. (March 15, 2010)

We can assist you with:

- » Financial Reporting "Fair Value" Determinations
- » Business Combinations - Purchase Price Allocation
- » Stock Option Valuations
- » Goodwill Impairment Studies
- » Intellectual Property/Intangible Asset Valuations
- » Gift and Estate Taxation Valuations
- » IRS 409A Valuations
- » ESOP Valuations
- » SBA Business Valuations
- » Fairness Opinions
- » Stakeholder Buyouts / Disputes
- » Damage/Economic Loss Analysis
- » Expert Witness Testimony





Litigation Support

For the second consecutive year, companies of all sizes forecast an uptick in legal disputes. Over the last three years, the increase in litigation spending has been even more striking, particularly among smaller and mid-sized businesses.

*- Sixth Annual Litigation Trends Survey Findings, © 2009 by
Fulbright & Jaworski, LLP*

We can assist you with:

- » General Commercial Litigation
- » Specialty Litigation including Insurance Claims, Construction, and Intellectual Property across the full spectrum of a dispute including:
 - » Case Management
 - » Assessment of Risk
 - » Development of Damage Theories
 - » Damage Quantification & Rebuttal
 - » Discovery Assistance
 - » Trial Preparation
 - » Demonstratives Preparation
 - » Expert Testimony

Forensic & Investigative Services

Organizations lose 5% of their annual revenue to fraud. The median loss suffered was \$160,000; however, nearly one-quarter of the frauds involved losses of at least \$1 million.

*- 2010 Report to the Nation on Occupational Fraud and Abuse © 2010
by the Association of Certified Fraud Examiners, Inc.*

We can assist you with:

- » Complex Internal Investigations
- » Regulatory and Law Enforcement Investigations
- » Due Diligence and Post Transactional Disputes
- » Asset Misappropriation and Employee Embezzlement
- » Bribery, Corruption and Self-Dealing
- » Industry Specific Frauds such as Healthcare & Construction
- » Insurance Claims Analysis Including Property
& Casualty, Fidelity and Surety



Contact Information:

W. Michael Wolfe, CPA/ABV, CVA

Director - Valuation Services

mwolfe@fesnak.com

Direct - 267.419.2229

Patricia T. Domzalski, MBA, CFE

Director - Forensic, Investigative & Litigation Services

pdomzalski@fesnak.com

Direct - 267.419.2227



www.fesnak.com