

ASSETS



How does your company measure up?
This is just one of the questions we can
answer with a business valuation.

Estate and gift planning, financing, shareholder disputes, mergers and acquisitions, buy-sell agreements. These are just a few of the reasons clients need business valuations, and CBM is capable of providing you and your attorneys with these highly technical services.

Value is determined by many factors — cash flow, risk, earnings potential, economic and industry trends, and competition, to name a few. Arriving at a defensible value requires complicated calculations and professional judgment. It also requires the knowledge to select and apply the appropriate valuation methodology for the purpose at hand.

Because of these complexities, it is imperative to work with credentialed professionals who are specially trained and experienced in valuation. CBM valuation analysts are certified by the National Association of Certified Valuation

A company's value depends on many factors.
Our experienced valuation analysts know how to apply
the appropriate methodology to value your business.

Analysts (NACVA) and have met the organization's rigorous requirements for the Certified Valuation Analyst (CVA) designation.

This specialized education, along with our industry knowledge — particularly in our specialty fields of privately held businesses, automotive dealerships, construction and real estate — means that we know the nuances that affect value.

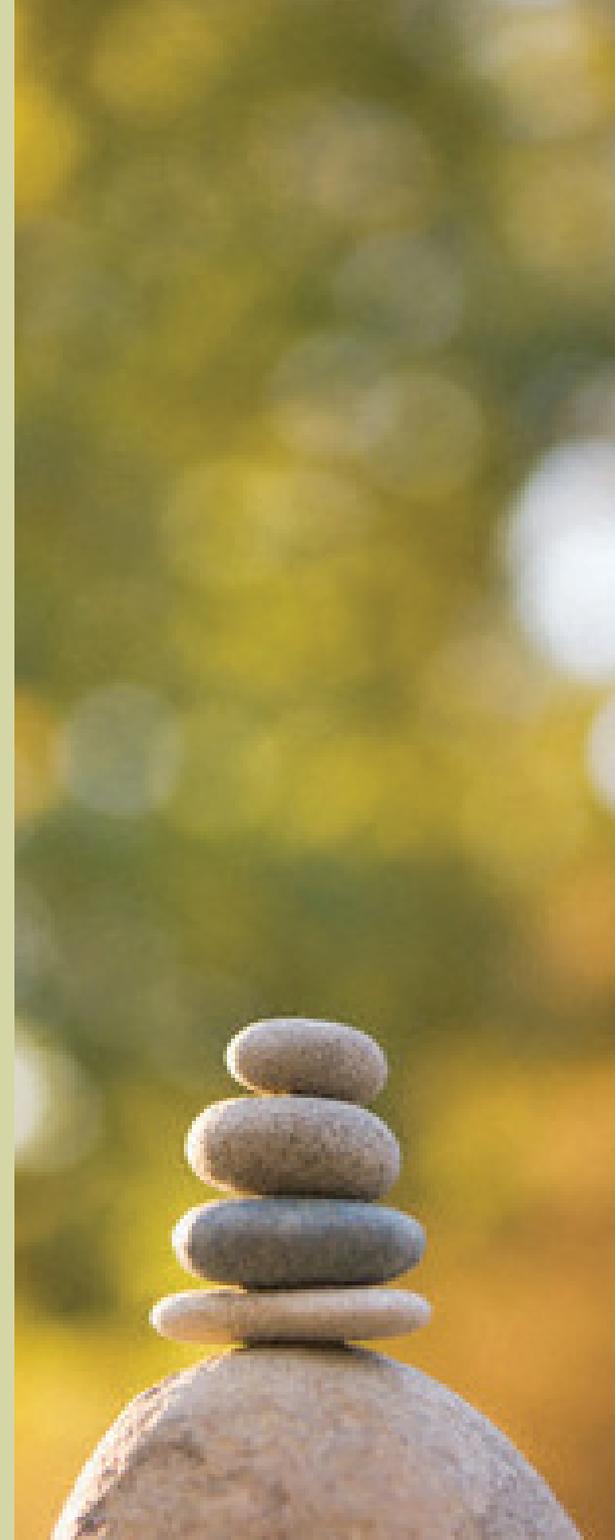
Because of the nature of this type of work, it is likely that we may be asked to defend our valuation opinions in court. Our valuation analysts are qualified as expert witnesses, so attorneys can feel confident in our ability to deliver objective and compelling expert testimony.

CBM is committed to serving business valuation clients and their attorneys, and contributing to their success.



WHILE MANY VALUATIONS ARE REQUIRED FOR SPECIFIC TAX OR LITIGATION PURPOSES, IT IS NOT UNCOMMON FOR OWNERS TO DESIRE AN ASSESSMENT OF VALUE AT VARIOUS STAGES OF THE BUSINESS. CBM ANALYSTS PERFORM NOT ONLY FULL VALUATIONS BUT ALSO LESS EXTENSIVE VALUATION CALCULATIONS.

MANY OWNERS ARE SURPRISED AT THE VALUE OF THEIR BUSINESSES AND THE PERCENTAGE OF THEIR WEALTH THAT THEIR COMPANIES REPRESENT. A PROFESSIONAL VALUATION CALCULATION CAN ILLUMINATE THE EXACT NATURE OF THE BUSINESS ASSETS AND ALLOW OWNERS TO MAKE MORE INFORMED PLANNING DECISIONS FOR THE FUTURE.



Since 1921, CBM has been privileged to serve businesses, not-for-profit organizations and individuals who want CPAs and business advisors who truly look out for their best interests. We believe it is our job to help clients reach their highest aims by providing the financial expertise they need and the thoughtful attention they deserve.

You're the reason we're here. We look forward to helping you succeed.

Our services include:

- Financial Statement Audits, Reviews & Compilations
 - Tax Return Preparation
- Tax Planning & Transactional Analysis
- Representation in Tax Examinations
 - Forensic Examinations
 - Litigation Support
 - Business Valuations
 - Operational Consulting
 - Estate & Gift Planning
 - Buy-Sell Agreements
- Trust Accounting
- Financial Planning
- Benchmarking/Trend Analysis
- Agreed Upon Procedures
- Business Succession Planning
- Merger & Acquisition Support & Analysis
- Wealth Management (provided through CBM Financial Services, LLC)
- Investment Advisory & Insurance Services (provided through CBM Financial Services, LLC)



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