

# MRV Valuation Consulting, LLC

*Great Qualifications · Decades of Quality Experience · Competitive Pricing*

## Who We Are

MR Valuation Consulting, LLC (MRV Consulting) is an international valuation consulting company that provides appraisals, valuation advisory consulting and litigation support services to clients worldwide. Our practice includes valuation professionals with engineering and finance degrees with designations by the American Society of Appraisers (ASA), the Appraisal Institute (AI), the Royal Institution of Chartered Surveyors (RICS) and the CFA Institute (CFA), who also possess advanced degrees in business, accounting, finance, and law. Our recommendations and value conclusions support financial, tax, and management reporting.

## Why MRV Consulting?

Our clients have chosen MRV Consulting because we:

- ✚ have specialized industry expertise
- ✚ understand the key tax and accounting issues both domestically and internationally
- ✚ have decades of valuation experience from Big four accounting firms and over 55 years combined professional valuation service to the financial, legal and tax community
- ✚ are an independent firm with No Sarbanes – Oxley issues
- ✚ our work product has been accepted by the SEC, IRS and the Big four accounting firms
- ✚ are professional, extremely responsive and personal service focused



*Selected  
Projects  
Performed by  
MRV  
Consulting  
Staff*

**SFAS 141, SFAS 141(R), IFRS 3 and Tax**

**SAS 73 Review for Acquisition (SFAS 141) for a Global high-technology engineering and manufacturing company**

Provided a global high-technology engineering and manufacturing company with SAS 73 review services for its SFAS 141 analysis prepared by a third party appraiser. The acquired company specializes in the manufacture of specialty energy absorption, industrial and aviation control and automation technology. The valuation review focused on the overall business, tangible assets and identified intangible assets including, customer relationships, technology, trade names and contracts.

**SAS 73 Review for Acquisition (SFAS 141) for a Global high-technology engineering and manufacturing company**

Provided a global high-technology engineering and manufacturing company with SAS 73 review services for its SFAS 141 analysis prepared by a third party appraiser. The acquired company specializes in the design and development of advanced systems at the center of the military's transformation to more secure and smarter defense capabilities. The valuation review focused on the overall business, tangible assets and identified intangible assets including contracts and technology.

**SFAS 141, IFRS 3 and Tax (Legal Entity) Valuations for Multiple Acquisitions made by a Global Aerospace & Defense Company**

Provided a global aerospace and defense company with valuation services in connection with a multi billion dollar acquisition. The target company was the aerospace electronics systems business of another global aerospace and defense company. We valued tangible and intangible assets as well as legal entities for the target company's 14 separate locations.



## **SFAS 141, SFAS 141(R), IFRS 3 and Tax**

### **SFAS 141, IFRS 3 and Tax (Legal Entity) Valuations for Multiple Acquisitions made by a Global Aerospace & Defense Company**

Provided a purchase price allocation under guidance of SFAS 141 and IFRS 3, and US Tax with regards to the \$500 million acquisition of a Control Systems business. The company designs, develops and produces full-authority digital engine controls for aircraft gas turbines engines as well as fly-by-wire flight control systems, vehicle management systems and other related airborne electronic systems. It also designs and manufactures space launch vehicle control systems and vehicle power drives.

### **SFAS 141, IFRS 3 and Tax (Legal Entity) Valuations for Multiple Acquisitions made by a Global Aerospace & Defense Company**

Provided a purchase price allocation and insurable value study for the acquisition of a manufacturer of quality-crafted precision engineering components and assemblies for the aerospace and defense industry.

### **Determined the fair market value of a Manufacturer to the Aerospace Industry for purposes of transferring assets to China**

The company is the world leader in the manufacture of high pressure aluminum and carbon composite gas cylinders, magnesium alloys, magnesium powders and magnesium products, zirconium chemicals and oxides, aluminum and composite super-plastically formed components.

### **Determined the fair market value of multiple acquisitions for a Global Steel and Aluminum Company**

The company is one of the largest metals service center companies in the United States. Through a network of more than 180 locations in 37 states, Belgium, Canada, China, South Korea and the United Kingdom, the Company provides value-added metals processing services and distributes a full line of more than 100,000 metal products. Our scope of work included a SFAS 141 analysis and a Section 1060 allocation.

Given today's global compliance and regulatory environment, the majority of our work is related to fair valuations for management reporting in accordance with the Statement of Financial Accounting Standards No. 123r, 141(R), 142, 144 and 157, and for tax reporting purposes under Internal Revenue Code Section 1060, Special Allocation Rules for Certain Asset Acquisitions, and Section 338, Certain Stock Purchases Treated as Asset Acquisitions.

For international transactions, we are qualified and have experience conducting valuations for International Financial Reporting Standards ("IFRS") and International Accounting Standards ("IAS"). Further, we are members of RICS (The Royal Institution of Chartered Surveyors), which is a world renowned organization for the appraisal among other services for land, property, construction and related environmental issues.

## ***Selected Projects Performed by MRV Consulting Staff***



## **Global Compliance and Regulatory Environment**



# MRV Valuation Consulting, LLC

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- Shenzhen, China
- Shanghai, China

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