

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

Valuation relating to divestiture of a \$16.6 Billion Consumer Business

Provided valuation services on a reporting unit of a global pharmaceutical company to assist with the plans for divestiture by sale or spin-off. Assigned value to over 160 entities in 44 global markets that house some of the best-known brands in the world. Assisted the client to generate accurate financial forecasts on a global market basis, as well as supported the client during the negotiation process with potential buyers to provide justification for the specified asking price.

Fair Value Specialist Services – Global Bottling Company

Provided fair value specialist services to audit team for a SFAS 142 Goodwill and Other Intangible Asset review performed for a global bottling company with two operating segments and eight operating units. Indefinite lived assets consisted of franchise rights and trade names/trademarks. Reviewed report and analyses, asked specific questions to appraiser regarding certain inputs and methodologies employed. Provided review memo to audit team for their inclusion into their year-end audit working papers.

Fair Value Specialist Services – Retail Women’s Apparel

Provided fair value specialist services to audit team for the review of SFAS 141 (Purchase Price Allocation) and SFAS 142 (Goodwill and Other Intangible Assets) performed for a retail business that focuses on women’s apparel. Assets reviewed were customer relationships and indefinite lived trade names/trademarks.



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

Fair Value Specialist Services – Retail Furniture Stores

Provided fair value specialist services to audit team for the SFAS 142 Goodwill and Other Intangible Assets review performed for a retail business that focuses on retail furniture. Review was conducted on one reporting unit.

Purchase Price Allocation of a Sporting Goods and Equipment Manufacturer

Provided SFAS 141 valuation services to a global sporting goods and equipment manufacturer with the acquisition through a court-approved sale of all of the related assets of a major competitor which included manufacturing facilities, three major brands of equipment and apparel, and all related patents and trademarks and players contracts.

Valuation relating to a global tax reorganization of a \$5.2 Billion Consumer Business

Conducted a fair market value analysis of the fifth largest US consumer product company's European subsidiaries in conjunction with its \$2 billion merger and the reorganization of major product lines, which were combined to create a new entity.

Royalty Rate Valuation on Personal Care, Home Care, Laundry Care and Food Products for a Global Consumer Business

Provided valuation services for four segments of a Global Consumer Products company to assist with its compliance of IRC 482 Transfer Pricing. Assisted the client to determine appropriate arms length royalty rate to support their transfer pricing policy as well as valuation of their major trademarks.

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

New Jersey (Headquarters)

5 Professional Circle, Suite 208
Colts Neck, NJ 07722 USA
Phone: (732) 780-6000
Fax: (732) 780-6020

Miami

1680 Michigan Avenue, Suite 700
Miami Beach, FL 33139
Phone: (305) 777-2226
Fax: (305) 777-2264

New York City

237 West 35th Street, Suite 504
New York, NY 10001
Phone: (212) 760-1405
Fax: (212) 760-1401

Los Angeles

22342 Liberty Bell Road, Suite 200
Calabasas, CA 91302
Phone: (310) 855-3344
Fax: (310) 855-3338

International Offices:

- Santiago, Chile
- Panama City, Panama

Affiliated Offices:

- Hong Kong, China
- Shenzhen, China
- Shanghai, China

Website: www.MRValuation.com

