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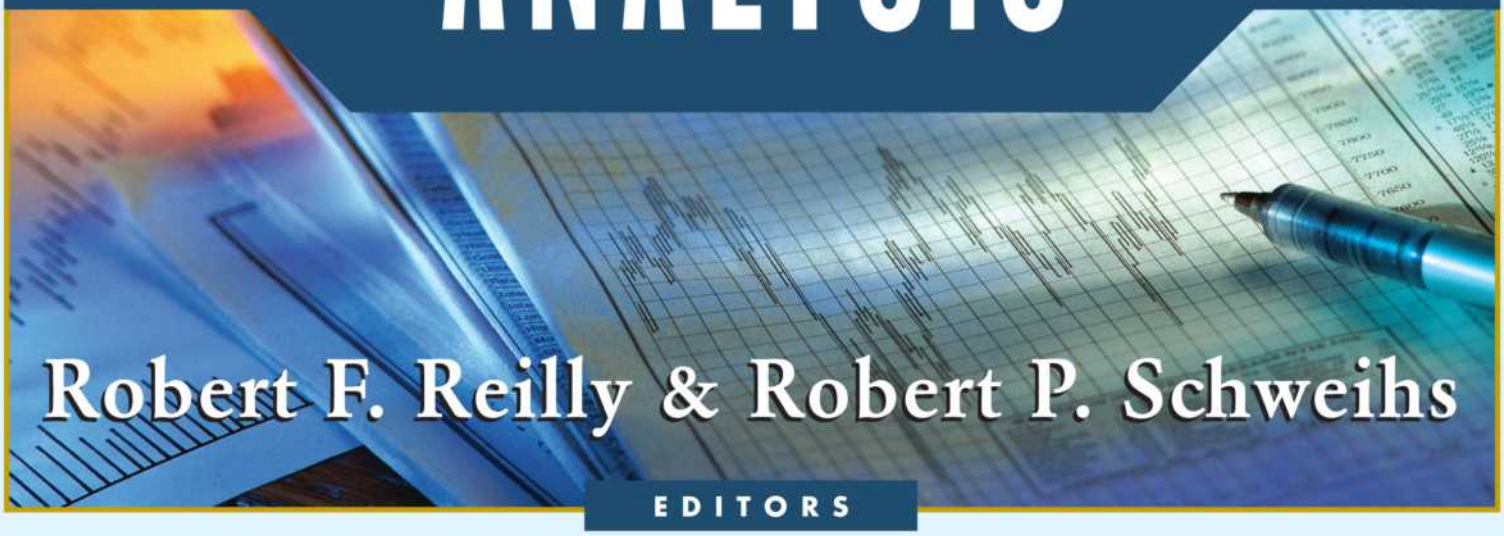
The HANDBOOK OF BUSINESS VALUATION *and* INTELLECTUAL PROPERTY ANALYSIS



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EDITORS

The Handbook of Business Valuation and Intellectual Property Analysis

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We dedicate this book to our families.

As we devote inordinate amounts of time to our professional endeavors (including this book), we recognize that our wives and children are the most important—and most precious—parts of our lives.

Janet	*Mary Beth*
Ashley	*Patrick*
Brandon	*Mary Katherine*
Cameron	*Ann Marie*
	Bridget

Robert F. Reilly

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Contents

List of Exhibits xiii
About the Editors xix
About the Contributors xxiii
Preface xxix
Acknowledgments xxxiii
Introduction xxxv

PART I Business Valuation Technical Topics 1

1. The Equity Risk Premium 3
ROGER J. GRABOWSKI and DAVID W. KING
Introduction. Realized Return or Ex Post Approach. *The Selection of the Observation Period. Which Average: Arithmetic or Geometric?* Expected ERP versus Realized Equity Return Premiums. Noncontrolling Ownership or Controlling Ownership Interest Returns? Forward-Looking Methods. *Bottom-Up Methods. Projected Real Equity Returns. Surveys.* Other Sources. Realized Returns and the Size Effect. Criticisms of the Small Stock Effect. *The January Effect. Bid/Ask Bounce Bias. Geometric versus Arithmetic Averages. Infrequent Trading and Small Stock Betas. Delisting Bias. Transaction Costs. No Small Stock Premium Since 1982.* Summary and Conclusion.

2. The Discount for Lack of Control and the Ownership Control Premium—A Matter of Economics, Not Averages 31
M. MARK LEE
Introduction. Determinants of the Discount for Lack of Control. *Suboptimal Management of the Firm. Treatment of Passive Equity Holders.* Valuing Ownership Control and Passive Ownership Interests in Operating Companies. *Ownership Control Premium Procedures. Direct Procedures.* Discount for Lack of Control in Investment Companies. Valuing Passive Ownership Interests in Family Investment Companies. *Public Closed-End Fund Data. The Partnership Spectrum Data.* Conclusion.

3. Valuation of C Corporations Having Built-in Gains 45
JACOB P. ROOSMA
Introduction. Base Case. Discussion of Methodology. Financial Model of the Investment Alternatives. Sensitivity Analyses. *Spread between the Investment Rate of Return and the Debt Interest Rate. Investment Rate of Return. Corporate Income Tax Rate. Individual Income Tax Rate. Inside Tax Basis. Preliminary Conclusions of Sensitivity Analyses. Some Real-World Assumptions.* Assumptions Regarding Expected Rates of Return. Using Put Options to Address the Contingencies of Direct Asset Purchase. Reasonableness Check Using the Price of the Put Option. Investment Holding Period Adjustment.

Dividends. Potential Value of the S Status Election. Financial Model of the S Corporation Election Strategy. Sensitivity Analyses—S Corporation Election Analysis. *Debt Interest Rate. Spread between Investment Rate of Return and Debt Interest Rate. Corporate Income Tax Rate. Individual Income Tax Rate. Inside Tax Basis. Conclusion of Sensitivity Analyses.* Amortizable/Depreciable Appreciating Assets. Short-Cuts Taken and Other Potential Criticisms. Summary and Conclusion. Other Implications for Business Valuations Involving the BIG Tax.

4. The S Corporation Economic Adjustment 71

DANIEL R. VAN VLEET

Introduction. Basic Premises. Business Valuation Approaches. *Income-Based Approaches. Asset-Based Approach.* Conceptual Mismatch between S Corporations and C Corporations. The S Corporation Economic Adjustment. S Corporation Equity Adjustment Multiple. Application of the SEAM. Primary Assumptions and Potential Adjustments. *S Corporation Perpetuity Assumption. Cash Investment Returns and Unrealized Capital Gains. Recognition of Capital Gains Taxes. Tax Status of Buyers and Sellers. Current Income Tax Law. Profitability Assumption.* Summary and Conclusion.

5. Applying the Income Approach to S Corporation and Other Pass-Through Entity Valuations 89

ROGER J. GRABOWSKI and WILLIAM P. MCFADDEN

Introduction. Pass-Through Entities. General Advantages of Pass-Through Entities. Restrictions and Benefits of an S Corporation. Economic Basis for Considering Income Taxes. Considerations in the Valuation of Pass-Through Entities. Fair Market Value and the Pool of Likely Buyers for S Corporation Shares. Controlling Ownership Interest Valuation Considerations. Noncontrolling Ownership Interest Valuation Considerations. How Should S Corporations Be Valued Using the DCF Method? Three Suggested Methods of S Corporation Valuation. Applying the Three Methods to Value an S Corporation. *Traditional Method. The* Gross *Method.* Valuing a Controlling Ownership Interest. *The Modified* Gross *Method. C Corporation Equivalent Method. The Pretax Discount Rate Method.* Valuing a Noncontrolling Ownership Interest. Summary of Before Lack of Marketability Discount Example. Summary of Example with 5 Percent Long-Term Growth Rate Assumed. Effect of Jobs and Growth Tax Relief Reconciliation Act of 2003. Proposals to Simplify Subchapter S. Conclusion.

6. S Corporation ESOP Valuation Issues 127

DAVID ACKERMAN and SUSAN E. GOULD

Introduction. The Current Tax Laws. *Authorization of S Corporation ESOPs. Repeal of Unrelated Business Income Tax. New Distribution Rules. Exemption from Prohibited Transaction Rules. Denial of Special ESOP Tax Incentives. No Section 1042 Tax-Deferred Sales. Limit on Contributions. No Deduction for Dividends.* New Antiabuse Rules for S Corporation ESOPs. *Perceived Abuses. Disqualified Persons. Nonallocation Year. Penalties for Violation of the Nonallocation Rules. Regulations. Effective Dates.* The S Corporation Election. *Taxation of S Corporations and Their Shareholders. Eligibility to Make the S Election.* Advantages of the S Corporation Election.

Avoidance of Double Tax. Tax Savings on the Sale or Liquidation of a Business. Pass-Through of Losses. Other Benefits. Disadvantages of the S Corporation Election. *Shareholder Limitations. One-Class-of-Stock Limitation. Limitation on Other Benefits. Fiscal Year. State Income Tax Considerations.* Advantages of an S Corporation ESOP. Disadvantages of an S Corporation ESOP. Valuation Issues for S Corporation ESOPs. *Fair Market Value. S Corporation Valuations versus C Corporation Valuations—The Conventional Method. Recent Judicial Precedent. Range of Value. 100 Percent S Corporation ESOPs. Valuation Conclusion.* Planning Opportunities. *Should ESOP Companies Make the S Election? Tax-Deferred Sales to ESOPs. Limits on Plan Contributions. Corporate-Level Income Tax. Should S Corporations Adopt ESOPs?* Unresolved Issues. *Use of S Corporation Distributions to Pay Off an ESOP Loan. Distribution of S Corporation Earnings to Plan Participants.* Special Issues for S Corporation ESOPs. *Lack of Marketability Discount. Repurchases from Plan Participants. ESOP Income Tax Shield. Sale of an S Corporation ESOP. S Corporation ESOPs and Step Transactions. S Corporation ESOPs in Distress Situations. S Corporation ESOPs and Acquisitions. Managing Repurchase Obligation in an S Corporation ESOP.* Conclusion.

PART II Business Valuation Special Applications 169

7. The Valuation of Family Limited Partnerships 171

ALEX W. HOWARD and WILLIAM H. FRAZIER

Introduction. The Partnership Structure. Rationale Behind FLPs. Internal Revenue Code Chapter 14. Adequate Disclosure. The IRS and Valuation Discounts. Valuation Parameters. *FLPs That Own Primarily Marketable Securities. FLPs That Own Primarily Real Estate. Lack of Marketability. Summary.* Understanding and Interpreting the Partnership Agreement. *Business Purpose. Contributions. Management Prerogatives. Distributions to the Partners. Control and Lack of Control. Transferability of Family Limited Partnership Interests. Section 754. Dissolution/Liquidation.* Recent Tax Court Cases. *Strangi v. Commissioner. McCord v. Commissioner.* Other Relevant Cases. *Estate of Thompson v. Commissioner. Estate of Morton B. Harper v. Commissioner. Estate of Kimbell v. United States. Church v. United States. Knight v. Commissioner. Kerr v. Commissioner.*

8. Fairness Opinions: Common Errors and Omissions 209

GILBERT E. MATTHEWS

Introduction. Calculation and Miscalculation of Aggregate Market Value. *Diluted Shares. Long-Term and Short-Term Debt. Preferred Stock and Minority Interests. Cash.* Selection and Use of Guideline Companies and Guideline Acquisitions. Acquisition Price Premiums. Overstating Averages by Using the Arithmetic Mean. Irrational Pricing Multiples. Limitations of the Application of the Discounted Cash Flow Method. *Unreliability of Financial Projections. Sensitivity to the Present Value Discount Rate. Sensitivity to Terminal Value. Depreciation and Capital Expenditures.* Asset Value. Proper Standards of Value. Stock-for-Stock. Consideration to Other Class Members. High-Vote versus Low-Vote Shares. Structural Fairness. Presentation of Fairness Opinions. Updating Fairness Opinions. Conclusion.

9. Valuing a Canadian Business for a U.S. Purchaser: Canadian Laws to Be Considered **233**
RICHARD M. WISE and SHERI-ANNE DOYLE
Introduction. Foreign Ownership Considerations. Acquisition of a Canadian Corporation—Income Tax Considerations. *Acquisition of a Small Business. Canadian Withholding Taxes. Other.* Business Corporations Acts—Shareholder Rights. *Dissent and Oppression Remedies. Take-Over Bids and Follow-Up Offers.* Canadian Publicly Traded Securities. *Formal Valuations—Ontario Securities Commission.* Environmental Laws. Intellectual Property. Conclusion.

10. Sports Team Valuation and Sports Venue Feasibility **253**
ROGER J. GRABOWSKI, JACK HUBER, and ROBERT CANTON
Introduction. The State of the Major Professional Sports Leagues. Economics of the Four Major Sports Leagues. *National Broadcasting Revenue. Local Broadcasting Revenue. Ticket Revenue. Stadium Leases. Naming Rights. Sponsorships. Collective Bargaining Agreement.* Buyers of Professional Sports Teams. Sports Team Values. *National Football League. Major League Baseball. National Basketball Association. National Hockey League.* Income Tax Consequences of Professional Sports Team Acquisitions. *Acquired Assets. Player Contracts. Stadium Lease/Premium Seat Agreements. Season Ticket Holders. Broadcasting Agreements. Sponsorship Agreements. Nonplayer Contracts and Noncontractual Employees. Draft Picks. Other Intangible Assets.* Venue Feasibility Analysis. The Study Process for the Franchise Owner Considering a New Market. Income from Operations. Venue Financing Alternatives. Economic Impact on the State and/or Local Community. Conclusion.

11. Health Care Entity Valuation **279**
CHARLES A. WILHOITE
Introduction. Health Care Entity Valuation Methodology. *Valuation Approaches. Asset-Based Approach. Income Approach. Market Approach.* Significant Valuation Issues. *Managing Expectations. Identifying and Rationalizing Value Trade-Offs. Issues of Management/ Operational Control. Complying with Regulatory Constraints.* Impact of Market Activity on Current Practice Values. Shift toward Gainsharing. Summary and Conclusion.

PART III Advanced Business Valuation Issues **303**

12. Three Peas in the Business Valuation Pod: The Resource-Based View of the Firm, Value Creation, and Strategy **305**
WARREN D. MILLER
Introduction. *Michael Porter. Edith Penrose. People. The Resource-Based View of the Firm, Value Creation, and Strategy.* External Sources of Investment-Specific Risk. *Macroenvironmental Analysis. Industry Dynamics. Competitive Analysis.* Internal Sources of Investment-Specific Risk. *Ratio Analysis. Tool #1: The Resource-Based View of the Firm. Tool #2: The Value Chain. Tool #3: The VRIO Framework. Tool #4: Generic Competitive Strategy. Tool #5: The Star Framework.* Summary and Conclusion. Afterword: Competitive Analysis.

13. Differences between Economic Damages Analysis and Business Valuation 329
MICHAEL K. DUNBAR and MICHAEL JOSEPH WAGNER
Introduction. Value the Whole or Just a Part? Use All Valuation Approaches? Damages Before or After Taxes? *The Income Tax–Affect Procedure. Complications to the Tax-Affect Procedure. Typical Lost Profits Claim.* Value Only the Future? Know Only the Past? Background for the Ex Ante and Ex Post Discussion. Expectancy versus Outcome Damages. *Advantages and Disadvantages of the Ex Ante Analysis. Advantages and Disadvantages of the Ex Post Analysis.* Hybrid Analysis. Projected or Expected Cash Flow. Differences in Reporting Requirements. Use of Legal Precedent. Conclusion.

PART IV Intellectual Property Valuation Issues 353

14. Intellectual Property Income Projections: Approaches and Methods 355
JACQUELYN DAL SANTO
Objective of Intellectual Property Income Projection. Reliability of Income Projections. Alternative "Scenario" Income Projections. Extrapolation Methods. *Linear Extrapolation Method. Multicollinearity. Curvilinear Extrapolation Method. Multiple Regression-Based Extrapolation Method.* Tabula Rasa Methods. Life Cycle Analyses. *Product Life Cycle Stages. Product Life Cycles Vary in Length.* Sensitivity Analyses. Simulation Analyses. Judgmental Methods. Summary and Conclusion.

15. Intellectual Property Discount Rates and Capitalization Rates 385
TIMOTHY J. MEINHART
Introduction and Overview. Discount Rate versus Capitalization Rate. *Valuation of an Intellectual Property Using a Discount Rate. Valuation of an Intellectual Property Using a Capitalization Rate. Sensitivity Analysis Using Alternative Discount Rates and Growth Rates.* Using Discount Rates to Quantify Economic Damages and Transfer Prices. *Economic Damages Example. Transfer Price Example.* Estimating Discount Rates and Capitalization Rates for Intellectual Property. *Capital Asset Pricing Model. The Build-Up Model. The Discounted Cash Flow Model. Arbitrage Pricing Theory Model. Weighted Average Cost of Capital. Using the WACC to Estimate Discount Rates for Intellectual Properties*. Summary. Suggested Reading.

16. Intellectual Property Life Estimation Approaches and Methods 421
PAMELA J. GARLAND
Introduction. *Importance of Life Estimation. Performing a Life Estimation Analysis. Topics Covered in This Chapter.* Reasons to Perform a Life Estimation Analysis. *Valuation. Economic Damages. Transfer Price/Licensing.* Intellectual Property Life Measurements. *Statutory Life. Contract Life. Judicial Life. Economic Life. Technological Life. Analytical Life. Other Life Measurements.* Data Used in Intellectual Property Life Estimation. *Registration Documents. Contracts. Judicial Decisions/Orders. Financial Statements. Usage Data. Operational Documents. Technology Data. Age/Life Data Summary.* Definitions and Analytical Methods. *Age. Average Life. Total Life. Probable Life. Average Remaining Useful Life. Survivor Curve. Probable Life Curve. Survivor Curve and Probable Life*

Curve Example. Turnover or Retirement Rate. Expected Decay or Depreciation. Iowa-Type Curves. Weibull Curves. Technology Forecasting. Illustrative Examples. *Patent Infringement Example. Trade Secret Valuation Example. Trademark Licensing Example. Copyrighted Software Example.* Summary and Conclusion. Suggested Reading and Resources.

17. Intellectual Property Residual Value Analysis 447
ROBERT F. REILLY
Introduction. Importance of Residual Value Analyses. Valuation Analysis. Intellectual Property Liquidation Value. *Alternative Types of Liquidation Analyses. Intellectual Properties within a Bankruptcy Context.* Summary and Conclusion.

18. Intellectual Property Ad Valorem Case Study 471
PAMELA J. GARLAND
Introduction. The Case Study Problem. Purpose and Objective of the Analysis. Description of the Subject Intellectual Property. Data and Data Sources. Analytical Approaches and Methods. *Cost Approach. Income Approach. Market Approach. Analytical Approaches and Methods Considered and Selected. Analytical Variables.* Analyses and Results. *Cost per Person-Month. COCOMO Analyses. KnowledgePLAN Analyses.* Synthesis and Conclusion. Analysis Work Product. *Purpose and Objective. Description of the Subject Property and of the Subject Data Sources. Valuation Methods and Procedures. Valuation Synthesis and Conclusion. Appendixes. Illustrative Narrative Valuation Opinion Report Outline. Schedules and Exhibits.*

19. Licensing of Intellectual Property Case Study 503
JAMES G. RABE
Introduction. The Case Problem. *Overview of the Licensee. Overview of the Licensor. Importance of the Appropriate Royalty Rate.* Objective of the Analysis. Description of Subject Intellectual Property. Data and Data Sources. Alternative Analytical Methods Considered. *Comparable Uncontrolled Transaction Method. Comparable Profits Method. Profit Split Method. Summary of Royalty Rate Estimation Methods*. Discounted Cash Flow Method. *Base Case Analysis Discounted Cash Flow Method. Alternative Case Analysis Discounted Cash Flow Method.* Synthesis and Conclusion.

PART V Intellectual Property Transfer Price Analysis Issues 535

20. Transfer Pricing Considerations in Estimating Fair Market Value 537
KENNETH R. BUTTON and JERRIE V. MIRGA
Introduction: When Are Transfer Prices Likely to Be a Valuation Issue? The Regulatory Framework. *Fair Market Value. Financial Reporting and FASB Statement No. 57. Federal and State Tax Reporting. OECD Guidelines.* How Do Non-Arm's-Length Transactions Distort an Entity's Financial Statements? The Identification of the Subject Company Related-Party Transfer Prices. Methods of Determining Arm's-Length Transaction Prices. *The Comparable Uncontrolled Price Method. The Comparable Uncontrolled Transaction Method. Resale Price Method. Cost Plus Method. The Comparable Profits Method. Profit Split Methods. Use of "Comparable" Companies in Determining the Arm's-Length Price.* Adjusting the Financial Statements to Reflect Arm's-Length Prices. *Sales of Product A and the CUP Method. Sales of Product B and the RPM. Sales of Product C and the*

CPM. Administrative Overhead Charge and Cost Plus Method. Intercompany Loan. Use of Parent Manufacturing Technology with the CUT Method and the CPM. Overall Impact on Financial Statements. Conclusion.

21. Intangible Asset Intercompany Transfer Pricing Analyses 563
THOMAS J. MILLON JR.
Introduction. The Nature of Intercompany Transfer Pricing. Income Tax Consequences. Key Features of Section 482 Regulations. *Reporting "Taxable Income." The Arm's-Length Standard. The Best Method Rule. The Arm's-Length Range. Determining Comparable Circumstances. Summary of the Section 482 Regulations.* Two Major Types of Intercompany Transfers. Intangible Asset Transfer Pricing Methods. *Comparable Uncontrolled Transaction Method. The Comparable Profits Method. Other Methods.* Transfer Pricing for Domestic Taxation Purposes. Transfer Pricing–Related Valuation Misstatement Penalties. *Valuation Misstatement. Transfer Pricing Penalty Safe Harbor Provisions.* The Role of Transfer Pricing Analysts. *Exposure Analysis and Defense. Planning and Compliance.*

22. Transfer Pricing Case Study 583
THOMAS J. MILLON JR.
Introduction. *Membership. Leadership Division. Publications. Events. Endorsed Vendors. IGTMA Services. Endorsed Vendor Royalty Income.* Purpose and Objective of the Analysis. Premise of the Analysis. Financial Statement Analysis. *Consolidated Balance Sheets. Consolidated Income Statements. Adjusted Financial Fundamentals.* Analytical Procedures. *Description of the Intellectual Property Subject to Analysis. Definition of Trademarks. Attributes to Consider in the Economic Assessment of Trademarks.* Trademark Analysis. *Company-Specific Analyses. Industry-Specific and Guideline Company–Specific Royalty Rate Analysis.* Market-Derived Royalty Rate Analysis. Economic Analysis Synthesis and Conclusion.

PART VI Intellectual Property Economic Damages Issues 611

23. Research Techniques for an Intellectual Property Economic Analysis 613
VICTORIA A. PLATT
Introduction. Data Categories. *Owner/Operator Financial Statements. Comparative Companies, Transactions, and Empirical Market Data. Industry Statistics and Economic Indicators. Securities Analyst Research Reports. Remaining Useful Life Data. Prospectuses and Other SEC Documents. Trade Association Publications and Materials. Guideline/Subject Company Public Relations Information.* Information Requirements by Purpose.

24. Intellectual Property Economic Damages Case Study 627
TERRY G. WHITEHEAD and DENNIS M. MANDELL
Introduction. Background. The Case Problem. Purpose and Objective of the Analysis. Description of the Subject Intellectual Property. Data and Data Sources. Alternative Analytical Methods Considered. Analyses and Conclusions. *Comparison of Operating Results "with" and "without" Infringement. Historical Lost Profits Method. Discounted Cash Flow Method. Reasonable Royalty Method.* Synthesis and Conclusion. Analysis Work Product.

Bibliography 649

Index 653

List of Exhibits

1.1 Historical Realized Return Premiums (Stock Market Returns vs. Treasury Bond Returns)

1.2 Disaggregated Ibbotson Associates Return Premium Data

1.3 Summary of Forward-Looking Implied ERP Estimates

1.4 Long-Term Returns in Excess of CAPM for Decile Portfolios of the NYSE/AMEX/ Nasdaq (1926–2002) with Annual Beta

1.5 Premium over CAPM for Size-Ranked Portfolios (Historical Data 1926–2002)

1.6 Actual Observed Rates of Return for the 25 Portfolios Compared to Those Predicted by CAPM

1.7 Alternative Stock Index Data: 1982–2002, Return Premiums over Treasury Bonds

1.8 Small Stock Premium 1982–2002

2.1 Relationship of Stock Market and M&A Market

2.2 Levels of Value

2.3 The Partnership Spectrum (2001 Discount from Net Asset Value Studies)

3.1 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Base Case Scenario

3.2 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Base Case Scenario Adjusted for Debt Interest Rate

3.3 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Base Case Scenario Adjusted for Investment Rate of Return

3.4 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Base Case Scenario Adjusted for Corporate Income Tax Rate

3.5 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Base Case Scenario Adjusted for Individual Income Tax Rates

3.6 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Base Case Scenario Adjusted for Inside Tax Basis

3.7 Analysis of Comparative Returns, Value of C Corporations with Built-In Gains, Base Case Scenario Adjusted for "Normal" Spread

3.8 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Put Analysis—Base Case Scenario

3.9 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Put Analysis—Stress Testing

3.10 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Calculation of Maximum Price of Put—Direct Investor

3.11 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Subchapter S Election Adjusted for Rates

3.12 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Subchapter S Election Adjusted for Investment Return

3.13 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Subchapter S Election Adjusted for Corporate Tax Rate

3.14 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Subchapter S Election Adjusted for Individual Tax Rate

3.15 Analysis of Comparative Returns, Value of C Corporations with Built-in Gains, Subchapter S Election Adjusted for Inside Basis

4.1 Net Economic Benefit to Shareholders

4.2 S Corporation Economic Adjustment

4.3 S Corporation Equity Adjustment Multiples

4.4 Application of the SEAM: Market Approach

4.5 Application of the SEAM: Income Approach

4.6 Application of the SEAM: Asset-Based Approach

5.1 Value of a Debt-Free S Corporation with No Expected Growth: The Traditional Method (as if C Corporation)

5.2 Value of a Debt-Free S Corporation with No Expected Growth: The *Gross* Method

5.3 Value of a Debt-Free S Corporation (Controlling Ownership Interest Basis) with No Expected Growth: The Modified *Gross* Method

5.4 Value of a Debt-Free S Corporation (Controlling Ownership Interest Basis) with No Expected Growth: The C Corporation Equivalent Method

5.5 Value of a Debt-Free S Corporation (Controlling Ownership Interest Basis) with No Expected Growth: The Pretax Discount Rate Method

5.6 Value of a Debt-Free S Corporation (Noncontrolling Ownership Interest Basis) with No Expected Growth: The Modified *Gross* Method

5.7 Value of a Debt-Free S Corporation (Noncontrolling Ownership Interest Basis) with No Expected Growth: The C Corporation Equivalent Method

5.8 Value of a Debt-Free S Corporation (Noncontrolling Ownership Interest Basis) with No Expected Growth: The Pretax Discount Rate Method

5.9 Value of a Debt-Free S Corporation with 5 Percent Expected Growth Rate: The Traditional Method (as if a C Corporation)

5.10 Value of a Debt-Free S Corporation with 5 Percent Expected Growth Rate: The *Gross* Method

5.11 Value of a Debt-Free S Corporation (Controlling Ownership Interest Basis) with 5 Percent Expected Growth Rate: The Modified *Gross* Method

5.12 Value of a Debt-Free S Corporation (Controlling Ownership Interest Basis) with 5 Percent Expected Growth Rate: The C Corporation Equivalent Method

5.13 Value of a Debt-Free S Corporation (Controlling Ownership Interest Basis) with 5 Percent Expected Growth Rate: The Pretax Discount Rate Method

5.14 Value of a Debt-Free S Corporation (Noncontrolling Ownership Interest Basis) with 5 Percent Expected Growth Rate: The Modified *Gross* Method

5.15 Value of a Debt-Free S Corporation (Noncontrolling Ownership Interest Basis) with 5 Percent Expected Growth Rate: The C Corporation Equivalent Method

5.16 Value of a Debt-Free S Corporation (Noncontrolling Ownership Basis) with 5 Percent Growth Rate: The Pretax Discount Rate Method

6.1 Tax on the Sale of Appreciated Property and Liquidation, Assumes a $100,000 Taxable Gain

6.2 Sample S Corporation—No ESOP Ownership ($ in 000s)

6.3 Sample S Corporation—100 Percent ESOP Owned ($ in 000s)

6.4 Sample S Corporation—30 Percent ESOP Owned

7.1 Closed-End Funds—Domestic Equity Portfolios as of June 28, 2002, Ranked by Percentage Premium/(Discount)

7.2 Closed-End Funds—Corporate Bond Portfolios as of June 28, 2002, Ranked by Percentage Premium/(Discount)

7.3 Equity Real Estate Partnerships—Distributing as of May/June 2002, Ranked by Discount From NAV

7.4 Equity Real Estate Partnerships—Undeveloped Land Partnerships as of May/June 2002, Ranked by Percentage Discount

7.5 Summary of Partnership Resale Discounts

7.6 SEC Institutional Investor Study

7.7 The Silber Study Sample Characteristics

7.8 Columbia Financial Advisors, Inc., Restricted Stock Study

7.9 Summary of Restricted Stock Studies

7.10 Willamette Management Associates Studies, Summary of Discounts for Private Transaction P/E Multiples

7.11 FLP Document Checklist

8.1 Cable Acquisitions, October 1998–March 1999

8.2 Multiples of Comparable Companies, Supermarket Chain Example

8.3 Range of Calculated AMVs and Equity Values for Hypothetical Company

8.4 Range of Calculated AMVs and Equity Values Using Gordon Growth Model for Hypothetical Company

8.5 Three Percent Growth, 10-Year Straight-Line Depreciation

8.6 Excess of Capital Expenditures over Depreciation

8.7 Depreciation as Percent of Capital Expenditures

9.1 Cross-Border Transactions

10.1 State of the Major Sports Leagues ($ in 000s, Except Ticket Prices)

10.2 Major League Sports Largest Naming Rights Contracts ($ in millions)

10.3 Recent NFL Team Sale Transactions ($ in millions)

10.4 Recent MLB Team Sale Transactions ($ in millions)

10.5 Recent NBA Team Sale Transactions ($ in millions)

10.6 Recent NHL Team Sale Transactions ($ in millions)

10.7 Typical Major League Sports Franchise Purchase Price Allocation

10.8 Annual Attendance Change in New MLB Stadiums Since 1990

10.9 Sports Venue Development, Public versus Private Funding Sources

10.10 MLB Ballpark Development Costs, Source of Funding

10.11 Typical Range of Sources of Private Funding
11.1 Multispecialty Discounted Cash Flow Analysis, Medical Clinic, Inc.
11.2 Estimated Required Return on Equity
11.3 Weighted Average Cost of Capital
11.4 Multispecialty Guideline Merged and Acquired Company Analysis, Medical Clinic, Inc.
12.1 Organizational Theory and Industrial Organization
12.2 The Six Dimensions of the Macroenvironment
12.3 Porter's Five-Forces Framework
12.4 Examples of Financial Capital
12.5 Examples of Physical Capital
12.6 Examples of Human Capital
12.7 Examples of Organizational Capital
12.8 The Value Chain
12.9 The Star Framework
13.1 Differences between Economic Damages Analysis and Business Valuation Analysis
13.2 Excerpts from Case Law
13.3 Before-Tax vs. After-Tax Economic Damages Analysis
13.4 General Case of Before-Tax vs. After-Tax Economic Damages Analysis
13.5 Lost Project Economic Damages Example
13.6 Present Value of Future Lost Profits
13.7 Alternative Definitions of Cash Flow and Cost of Capital
13.8 Past and Future Economic Damages, Ex Ante and Ex Post Damages
13.9 Differences between Ex Ante and Ex Post Analyses
13.10 Risk Parity, Expected Cash Flow, Expected Rate of Return, and Time, Ex Post Economic Damages
14.1 Creative Patent Company Income Statement ($000s) Alternative Income Scenarios for Very Important Patent #501
14.2 Description of a Simple Linear Relationship—Supply Curve for ABC Software
14.3 Scatter Diagram
14.4 Alternative Values of Y for a Given Value of X When the Relationship Is $Y + 10 + 2X + u$ and u Is a Random Variable
14.5 Curvilinear Graphs
14.6 Number of Units Sold and Product Price for 35 Sales of Program F
14.7 Scatter Diagram, Number of Sales and Product Price for Soft 'n Bake Software
14.8 Multiple Regression Analysis, Primo Pet Care Company, Patent Royalty Rate Example
14.9 Product Life Cycle
14.10 Income Projections
14.11 Monte Carlo Analysis, Income Projection for a Software Valuation
14.12 Valuation Financial Model Based on "Best Case" Scenario Valuation Variables from a Monte Carlo Analysis
15.1 Discounted Cash Flow Analysis, Trademark Valuation Example
15.2 Direct Capitalization Method, Trademark Valuation Example
15.3 Discounted Cash Flow Analysis, Increase in Discount Rate, Trademark Valuation Example
15.4 Discounted Cash Flow Analysis, Decrease in Discount Rate, Trademark Valuation Example
15.5 Direct Capitalization Method, Increase in the Capitalization Rate, Trademark Valuation Example
15.6 Direct Capitalization Method, Decrease in the Capitalization Rate, Trademark Valuation Example
15.7 Discounted Cash Flow Analysis, Increase in Expected Long-Term Growth Rate, Trademark Valuation Example
15.8 Discounted Cash Flow Analysis, Decrease in Expected Long-Term Growth Rate, Trademark Valuation Example
15.9 Direct Capitalization Method, Increase in Expected Long-Term Growth Rate, Trademark Valuation Example
15.10 Direct Capitalization Method, Decrease in Expected Long-Term Growth Rate, Trademark Valuation Example
15.11 Discounted Cash Flow Analysis, Varying the Discount Rate, Trade Secret Valuation Example
15.12 Discounted Cash Flow Analysis, Valuation of Wonder Club Patent, Economic Damages Analysis Example
15.13 Discounted Cash Flow Analysis, Valuation of Proprietary Computer Software, Transfer Pricing Analysis Example
15.14 Beta Measurement Characteristics of Common Financial Reporting Services
15.15 Fair Market Value of Trademark, Present Value Discount Rate Estimation, Extraction of Discount Rate from Guideline Sale/License Transactions
15.16 Differences between Intellectual Property and Publicly Traded Company Stock, Comparison of Discount Rate/Capitalization Rate

16.1 Illustrative Survivor Curve and Probable Life Curve
16.2 Turnover/Retirement Rate and RUL, Based on Retirement Rate
16.3 Survivor Decay Rate, Based on Constant Retirement Rate
16.4 Weibull Analysis
16.5 Owner Company Patent Infringement Example, Illustrative Survivor Curve Construction
16.6 Owner Company Patent Infringement Example, Illustrative Survivor Curve and Best-Fitting Iowa-Type Curve
16.7 Goodfood Corporation Trade Secrets Valuation Weighted Average Remaining Useful Life Calculation
16.8 Goodfood Corporation Trade Secrets Valuation Calculation of Composite Decay
16.9 Electronics Company Trademark License 3-DVD Market Share Figures
16.10 Electronics Company Trademark License 3-DVD Market Share Graph
17.1 Expected Income During Discrete Projection Period
17.2 Residuum Income Flow, Negative Constant Rate of Change
17.3 Zero vs. Negative Growth Rate
17.4 Residuum Income Flow, Positive Constant Rate of Change
17.5 Zero vs. Positive Growth Rate
17.6 Illustrative Intellectual Property Maintenance Expenditures
17.7 Economic Income Projection, Measured by Expected License Royalty Income
17.8 Residual Value Maintenance Expenditures, Net Present Value Analysis
17.9 Residual Value Maintenance Expenditures, Net Present Value Analysis, Incremental Economic Income Basis, Incremental Operating Expense Scenario
17.10 Residual Value Maintenance Expenditures, Net Present Value Analysis, Incremental Economic Income Basis, Incremental Capital Expenditure Scenario
18.1 Illustrative Example of Overtaxation of Centrally Assessed Taxpayers
18.2 On Track Railways, Cost per Person-Month, as of January 1, 2003
18.3 On Track Railways, COCOMO Variables by System Group, as of January 1, 2003
18.4 On Track Railways Valuation Analysis, COCOMO Mainframe Software, as of January 1, 2003
18.5 On Track Railways Valuation Analysis, COCOMO 4GL Software, as of January 1, 2003
18.6 On Track Railways Valuation Analysis, COCOMO Client/Server Software, as of January 1, 2003
18.7 On Track Railways Valuation Analysis, KnowledgePLAN Mainframe Software, as of January 1, 2003
18.8 On Track Railways Valuation Analysis, KnowledgePLAN 4GL Software, as of January 1, 2003
18.9 On Track Railways Valuation Analysis, KnowledgePLAN Client/Server Software, as of January 1, 2003
18.10 On Track Railways Internally Developed Software, Fair Market Value Synthesis, as of January 1, 2003
18.11 Sample Table of Contents for a Software-Related Intellectual Property Valuation Report
19.1 North American Market Share
19.2 Jackpot, Inc., Comparable Uncontrolled Transaction Method
19.3 Jackpot, Inc., Historical Balance Sheets
19.4 Jackpot, Inc., Historical Common-Size Balance Sheets
19.5 Jackpot, Inc., Historical Income Statements
19.6 Jackpot, Inc., Historical Common-Size Income Statements
19.7 Jackpot, Inc., Historical Ratio Analysis
19.8 Jackpot, Inc., Comparable Profits Method
19.9 Jackpot, Inc., Base Case Analysis, Projected Income Statements
19.10 Jackpot, Inc., Base Case Analysis, Common-Size Income Statements
19.11 Jackpot, Inc., Alternative Case Analysis, Projected Income Statements
19.12 Jackpot, Inc., Alternative Case Analysis, Common-Size Income Statements
19.13 Jackpot, Inc., Profit Split Method
19.14 Jackpot, Inc., Base Case Analysis, Discounted Cash Flow Method, Value Summary
19.15 Jackpot, Inc., Base Case Analysis, Discounted Cash Flow Method, Weighted Average Cost of Capital
19.16 Jackpot, Inc., Alternative Case Analysis, Discounted Cash Flow Analysis, Value Summary
19.17 Jackpot, Inc., Alternative Case Analysis, Discounted Cash Flow Method, Weighted Average Cost of Capital
19.18 Jackpot, Inc., Impact on Equity Value of Various Alternative Royalty Rates

20.1 Transactions among Related and Unrelated Parties

20.2 Acquisition Cost of Products A and B for Domestic Sales Subsidiary

20.3 Acquisition Cost of Product C for Foreign Subsidiary

20.4 Administrative Services Charge Paid by Domestic Sales Subsidiary

20.5 Loan from Parent to Domestic Sales Subsidiary

20.6 Royalty Payment by Foreign Subsidiary for Use of Parent's Manufacturing Technology

20.7 Sales Subsidiary before Adjusting Transfer Prices to Arm's Length ($ Values, Unless Otherwise Indicated)

20.8 Sales Subsidiary after Adjusting Transfer Prices to Arm's Length ($ Values, Unless Otherwise Indicated)

20.9 Foreign Subsidiary before Adjusting Transfer Prices to Arm's Length ($ Values, Unless Otherwise Indicated)

20.10 Foreign Subsidiary after Adjusting Transfer Prices to Arm's Length ($ Values, Unless Otherwise Indicated)

22.1A Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Consolidated Historical Balance Sheets—Assets (in $)

22.1B Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Consolidated Historical Balance Sheets—Liabilities & Stockholders' Equity (in $)

22.2 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Consolidated Historical Income Statements (in $)

22.3 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Adjusted Financial Fundamentals (in $)

22.4 Attributes That Affect the Economic Analysis of Trademarks and Trade Names

22.5 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Profit Split Method

22.6 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Weighted Average Cost of Capital

22.7 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Excess Earnings Method—Asset Basis (in $)

22.8A Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Guideline Company Analysis, Market Value of Invested Capital

22.8B Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Guideline Company Analysis, Earnings before Interest and Taxes

22.8C Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Guideline Company Analysis, Earnings before Interest, Taxes, Depreciation, and Amortization

22.8D Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Guideline Company Analysis, Revenues

22.8E Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Guideline Company Analysis, Revenue Performance Ratios

22.8F Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Guideline Company Analysis, Definitions, Footnotes, and Sources to Exhibits

22.9 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Excess Earnings Method—Industry-Specific and Guideline Company–Specific (in $)

22.10 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Third-Party License Agreements

22.11 Independent Golf Tee Manufacturers Association, Royalty Rate Allocation Analysis, Summary

24.1 Dead Dried Meats, Inc., Product Sales Volume and Pricing

24.2 Dead Dried Meats, Inc., Projected Income Statements

24.3 Dead Dried Meats, Inc., Historical Lost Profits Method Summary

24.4 Dead Dried Meats, Inc., Business Enterprise Value Method, "without" Infringement Scenario Summary

24.5 Dead Dried Meats, Inc., Business Enterprise Value Method, "with" Continued Infringement Scenario Summary

24.6 Dead Dried Meats, Inc., Reasonable Royalty Rate Analysis Summary

24.7 Dead Dried Meats, Inc., Reasonable Royalty Rate Analysis, Royalty Rate Transaction Data

24.8 Dead Dried Meats, Inc., Economic Damages Summary

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Willamette Management Associates provides these client services for purposes of transaction pricing and structuring, taxation planning and compliance, financing securitization and collateralization, litigation support and dispute resolution, bankruptcy and reorganization analysis, and management information and planning. The firm's board advisory services and corporate governance services include fairness opinions, solvency opinions, and special forensic investigations related to fraud and other allegations.

Willamette Capital is a private company investment banking firm affiliate of Willamette Management Associates. Willamette Capital specializes in middle-market business brokerage, capital formation (through the private placement of debt and equity securities), debt restructuring and capital structure reorganization, and leveraged employee/management buyouts, both with and without an ESOP structure.

The firm's clients include publicly owned and closely held businesses, industrial and commercial corporations, professional service firms, financial institutions and financial intermediaries, governmental and regulatory agencies, fiduciaries and financial advisors, the accounting profession, and the legal profession. The firm's clients include the largest multinational corporations and professional service firms—as well as substantial family-owned businesses and professional practices.

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