

SFAS 141: Purchase Price Allocation

Duff & Phelps is world renowned with respect to valuation approaches and methodologies for purchase price allocations prepared in accordance with the relevant accounting standards. Statement of Financial Accounting Standards (SFAS) No. 141 has established a rigorous and comprehensive process for the identification, valuation and lifing of intangible assets acquired in a business combination.



We had significant input into the development of this standard and subsequent implementation guidance issued by the Financial Accounting Standards Board (FASB). We have developed an in-depth understanding of the valuation requirements outlined in the statement as well as the key issues of concern to the Securities and Exchange Commission (SEC).

Our People

Our knowledgeable consultants have an unparalleled depth of experience in providing clients with valuations of intangible assets, intellectual property, financial assets and tangible assets such as property, plant and equipment. Our fixed asset specialists have decades of experience in performing such valuations for purchase price allocations for financial reporting and/or tax purposes.

Our Services

We assist our clients in identifying those intangible assets to be recognized separately from goodwill, determining their fair values and estimating their useful lives (if not indefinite lived intangible assets).

Our purchase price allocations also reflect the reporting unit structure of the buyer in order to facilitate the assignment of the acquired assets and liabilities to those reporting units in compliance with SFAS 142.

DUFF & PHELPS IS THE PREEMINENT PROVIDER OF SFAS 141 PURCHASE PRICE ALLOCATIONS. WITH DECADES OF EXPERIENCE PROVIDING AND DEFENDING FINANCIAL REPORTING VALUATIONS ACROSS A NUMBER OF INDUSTRIES, WE HELP COMPANIES GET IT RIGHT.

Our Services

We are industry-focused, specializing in an array of industries. Dynamically merging our valuation and industry knowledge, we assist clients in allocation issues throughout the transaction process. These include the following:

- Assisting management in its pricing analysis by providing annual amortization estimates based on preliminary values and amortization periods for acquired fixed and intangible assets
- Assisting management with the development of pro forma allocations required for SEC filings
- Determining and supporting fair values for the acquired assets

We recognize that the values and lives of these assets are interrelated and dependent upon their use in a specific business context. As such, we tailor each engagement based on our extensive prior experiences, recognizing the unique value drivers inherent in each transaction. Our consultants are at the top of their field, providing you with the responsiveness as well as the experience you require in this important facet of a transaction.

We have extensive experience in the valuation of intangible assets including, but not limited to, the following:

Marketing-Related Intangibles

Trademarks
Trade names
Product (brand) lines
Non-compete agreements

Customer-Related Intangibles

Customer lists
Customer contracts
Customer relationships

Contract-Related Intangibles

Licensing agreements
Service contracts
Lease agreements
Franchise agreements
Operating and broadcasting rights
Use rights

Employment contracts

Technology-Related Intangibles
In-process research and development
Patents
Software
Proprietary technology
Trade secrets

For more information please visit our website:

www.duffandphelps.com

About Duff & Phelps

As a leading global independent provider of financial advisory and investment banking services, Duff & Phelps delivers trusted advice to our clients principally in the areas of valuation, transactions, financial restructuring, dispute and taxation. Our world class capabilities and resources, combined with an agile and responsive delivery, distinguish our clients' experience in working with us. With offices in North America, Europe and Asia, Duff & Phelps is committed to fulfilling its mission to protect, recover and maximize value for its clients.

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