

**marshall**

valuation consulting

Est. 1932

**stevens**

*Quality Valuation  
Quality Decision Making  
Integrity & Independence*

## Bankruptcy and Restructuring Services

Marshall & Stevens has been in the valuation business for over 75 years. Headquartered in Los Angeles, Marshall & Stevens also has offices in Chicago, New York, Philadelphia, St. Louis and Tampa. M&S can deliver valuation services on a national scope. Our professionals have been involved in the restructuring of literally billions of dollars of assets, working for a variety of public and private companies engaged in a wide variety of business activities.

**Solvency Analysis:**

When did the debtor cross the line between solvency and insolvency?  
Will the proposed reorganization result in a company that is capable of operating profitably into the future?

**Fair Value Analysis:**

What is the value of the debtor's various assets and liabilities?  
What is the value of the various securities and interests to be issued in the reorganization?

**Fresh Start Accounting:**

What values should be assigned to the reorganized entity's various assets?

**363 Marketing Services:**

Marshall & Stevens offers its 363 Marketplace<sup>SM</sup> for qualified debtors wishing to market all or portions of their business to qualified buyers.

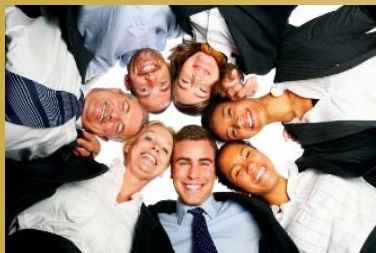
Internet based market place offering 24/7 access to potential buyers.

Preparation of summary marketing materials.

Screening of potential buyers.

Preparation and maintenance of secure due diligence data room.

Opening February 1, 2009,  
Marshall & Steven's  
363 Marketplace<sup>SM</sup>  
Where buyers and sellers  
get together  
to buy and sell



## SERVICES

Solvency Analysis

Fair Value Analysis

Fresh Start Accounting

Asset Valuations

363 Marketing Services



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