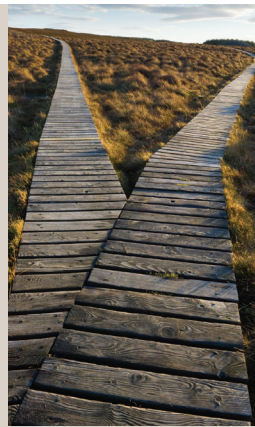


BPM CONSULTING SERVICES MERGERS & ACQUISITIONS



PROFESSIONAL EXPERTISE TO PROTECT YOUR INVESTMENT

If you are considering an investment transaction, BPM's Mergers and Acquisitions advisory team can help. We've assisted private equity firms, hedge funds and other corporations through a variety of transactions. Backed by the largest California-based CPA firm, our professionals are ideally positioned to advise you through all stages of a business transaction.

Whether we're representing buyers or sellers, we work towards our clients' best interests by maximizing their opportunities and helping them address issues that may obstruct their goals.

BUY SIDE TRANSACTIONS

For corporate and institutional buyers, our due diligence professionals analyze quality of earnings and working capital requirements of target companies through financial statements, auditor work papers and on-site discussions with management. We help deepen client understanding of the investment opportunity by focusing on issues such as integrity of reported EBITDA and cash flow, key trends in revenue and profitability, limits and feasibility of future cash flow, working capital positions, accounting procedures and controls and tax exposure. Our approach is focused and multi-disciplined, enabling us to rapidly identify potential deal breakers, value drivers and other areas of specific interest to our buy side clients.

Industries Served

- Agriculture
- Biotechnology
- Construction
- Consumer Products
- Entertainment
- Hospitality
- Manufacturing
- Medical Devices
- Professional Services
- Renewable Energy
- Semiconductor
- Software
- Telecommunications
- Transportation
- Wine and Beverage



The Right Team at the Right Time. Right Now.

We bring seasoned financial advisory professionals with substantial knowledge and experience in taxation, accounting and financial due diligence, valuation and integration.

We respond with urgency and speed. And we staff your engagement with the best possible team of professionals to target your specific requirements.



SELL SIDE TRANSACTIONS

For clients planning for a sale, merger, IPO or other liquidity event, our due diligence and business valuation professionals establish enterprise value and present a company in the best possible light. By conducting due diligence in reverse, we invariably identify areas of

opportunity in operations and finance that could be improved to bolster perceived value and offering price. Our clients typically share our findings with other deal-related parties, including investment bankers, attorneys, lenders and limited partners.

THE BPM APPROACH AND WHY IT'S BETTER

From start to finish, BPM's Mergers and Acquisitions team works harder for its clients. We begin by customizing our work to each client, taking the time to understand their objectives and assembling the right team to match their needs. Throughout the engagement, we continue this proactive approach, enabling us to anticipate issues and address them quickly. And with the experience and know-how to see the bigger picture, we're able to identify potential buyer/seller synergies, structure transactions to mitigate taxes and retain key elements of value, such as the management team, the customer base and intellectual property. Ultimately, the success of the transaction comes down to our strong follow-through during the entire deal cycle.

CONTACT

You can reach members of Mergers and Acquisitions by calling our toll free number (866) 807-0951 or by visiting us on the web at www.bpmcpa.com.



Buy Side

Acquisition Due Diligence
Financial and Tax Due Diligence
Tax Structures and Planning
Transaction Modeling, Analysis of Transaction Synergies
Operational Due Diligence
Quality of Earnings Studies
Purchase Agreement Support
Business Valuation

Negotiation Support

Fairness Opinions
Post Acquisition Integration
Purchase Price Allocation under SFAS 141R

Sell Side

Assisting with Increasing Value and Preparing for Sale
Tax Structure and Planning
Business Valuation
Fairness Opinions
Negotiation Support
Business Transition / Succession Planning

M&A Transaction Types

Asset Purchases and Sales
Forward and Reverse Mergers
Pooling of Interests
Spin-offs and Divestitures
Purchase / Sales Agreements
Leveraged Buyouts
Recapitalization and Restructuring
Pro Forma Earnings / Future Acquisitions
Distressed Transactions