

## Why Choose Oracle Capital?

Our professionals are nationally recognized experts within the valuation community and have completed hundreds of financial reporting valuations throughout the world. These valuations have held up to intense scrutiny by Big Four auditors and the SEC. What's more, members of our management team are among a handful of national experts in the valuation of technology and in-process R&D.

**For More Information On  
Our Valuation Advisory Services,  
Please Contact Us Today.**



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# Are You In Compliance With SEC Requirements?

Expert Valuations  
For Financial Reporting  
Purposes



**Oracle Capital** LLC

ASC 718,  
505-50, 805,  
350, 360, 852

## Expert Knowledge = Efficient + Accurate + Cost Effective

Our experts are former leaders of Big Four valuation practices and have completed hundreds of valuations for financial reporting purposes. We perform these valuations efficiently, accurately and cost-effectively, while maintaining the highest standard of quality and minimizing the time required by our clients.

| Requirement               | When   | Description  |
|---------------------------|--|--|
| <b>ASC 718 and 505-50</b> | Upon issuance of stock options and annually    | Companies are now required to expense the fair value of stock-based compensation.  |
| <b>ASC 805</b>            | Upon acquisition of a business or other assets | Fair value of the purchase price must be allocated to all tangible and intangible assets acquired.                       |
| <b>ASC 350 and 360</b>    | Annually                                       | Goodwill, other indefinite-lived intangible assets, must be analyzed to determine whether their value has been impaired. |
| <b>ASC 852</b>            | Upon emergence from Chapter 11 bankruptcy      | The reorganization value must be allocated to the tangible and intangible assets.  |

### What Is The Process?

#### Step 1. Discussions with Management and Proposal

We discuss the analysis with management and prepare a proposal at our expense. Upon acceptance, we establish a timeline.

#### Step 2. Data Collection

We review your financial information and conduct management interviews.

#### Step 3. Financial and Valuation Analyses

As we perform our analyses, we have ongoing discussions with management and auditors.

#### Step 4. Draft Report

We present a draft report and then incorporate comments from management and auditors.

#### Step 5. Final Report

