

ESOP VALUATION, FEASIBILITY AND ADVISORY SERVICES

At Apple Growth Partners, we have a dedicated team of highly experienced professionals who focus on valuation, feasibility and advisory activities for organizations pursuing or looking to enhance Employee Stock Ownership Plans. Our extensive background and expertise with this specialty makes our team both responsive and proactive in serving ESOP clients. We will guide you through the formation decision, plan design and process, and valuation activities. And, we'll provide expert advice on issues specific to ESOP organizations.

OUR EXPERIENCE BENEFITS YOU

- *our team of valuation experts has completed thousands of valuation engagements in a variety of industries with client revenues ranging from \$1 million to over \$1 billion*
- *we are members of The ESOP Association, the National Center for Employee Ownership and the Ohio Employee Ownership Center, and contribute, consult and present regularly to their constituencies*
- *our team's prior experience as ESOP trustees and lenders complements our extensive valuation expertise*
- *accounting, tax and business advisory services of Apple Growth Partners provide a rich perspective for evaluating your business needs and ambitions*

A CRITICAL COMPONENT - YOUR COMPANY'S VALUE

- *both in the formation of the ESOP and the ongoing operation of the ESOP, annual valuations are required to determine your organization's value*
- *we conduct both a qualitative and quantitative analysis of your business, reviewing detailed information on the business, its industry, management, competition, financial performance, operating conditions and future prospects*
- *valuations are performed in accordance with the Uniform Standards of Professional Appraisal Practice of The Appraisal Foundation and the Principals of Appraisal Practice & Code of Ethics of the American Society of Appraisers*

WHEN YOU'RE READY TO FORM, WE'RE READY TO HELP

- *establishing a succession plan, business continuity and retirement planning, financing arrangements and enhancing employee motivation are all reasons for forming an ESOP - our feasibility assessment will help you determine the best path to follow*
- *we'll guide you through the feasibility process, handling plan design, (participant eligibility, vesting schedules, distributions, etc.), financial analysis, and adherence to applicable laws and regulations*
- *our team will collaborate with financial institutions, legal representatives and plan trustees whose services are required in the process*

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THE COMPLETE PACKAGE - WE'RE YOUR TRUSTED ADVISORS ON ISSUES SPECIFIC TO ESOPS

- *tax planning and advantages based on the structure of the ESOP*
- *assistance with ongoing financing activities*
- *employees' role in ESOP and education*
- *design and coordination of other employee retirement and benefit plans*
- *changes in government policies and regulations that affect ESOPs*
- *management practices and productivity improvement strategies*
- *design of key management incentives such as phantom stock, SERPs or options*
- *consideration or optimization of S corporation status*

Growth Services

ACCOUNTING & TAX • AUDIT & ASSURANCE • SUCCESSION PLANNING • BUSINESS VALUATION • MERGERS & ACQUISITIONS
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