BLYTHE GLOBAL ADVISORS

Filling the Gap in Accounting and Financial Expertise

Mergers and Acquisitions

Every business purchase, sale or acquisition offers opportunities and pitfalls that can determine the fortunes of the companies involved for years to come. Many companies considering a merger or acquisition don't have the internal resources to conduct an efficient and thorough analysis, and a cadre of outside accountants and lawyers is a costly remedy. And while these firms are thorough-going professionals, the need by all parties to contain costs often results in a mechanical approach and a rush to close the books as quickly as possible. All the boxes are checked, but the final analysis is often a static, one-dimensional image of the company.

At Blythe Global, we feel that buyers and sellers alike are entitled to a multi-dimensional, forward-looking analysis so both sides can more accurately assess current and future value. Click here to see some recent engagements.

Leveraging our deep "Big Four" partner-level experience and leadership, we take a 360-degree approach – applying U.S. generally accepted accounting principles (GAAP), Securities and Exchange Commission (SEC) regulations, Sarbanes-Oxley Act (SOA) requirements and international financial reporting standards (IFRS) to intricate transactions and complex accounting issues and then evaluating them in the light of current business and economic conditions. Our extensive M&A portfolio enables us to work quickly at a very deep level. We know where to look for potential value or profitability (as well as long-term threats) that might otherwise go unmarked. Our judgment decisions are based on sound and secure application of rules and regulations and have withstood severe scrutiny.

Our customized solutions are cost-effective, offer specially developed tools and templates, and cover a broad range of your needs.

- **Due Diligence:** Due diligence is critical in determining if the underlying assumptions of a merger or acquisition have been correctly assessed. We help you collect, scrutinize and verify all required information and documentation to identify problems, errors, inconsistencies, threats, opportunities, etc. We also review financial models to determine if they are accurate and viable.

- **Deal Structure Analysis:** Putting together the definitive agreement involves intricate issues such as working capital adjustments, capital reserves, earnouts, etc. – all of which have complex accounting implications. We help you structure a final agreement that identifies future accounting problems, risks and opportunities; and we propose proven solutions for each situation.

- **Integration Planning and Implementation:** Taking advantage of synergies early can get a merger or acquisition off to a fast start. Whether you manage the integration process internally or outsource the work, our specialized templates help keep you on track and on time. We also evaluate the implications of the merger or acquisition on contracts in place with customers, partners, vendors, etc. and develop solutions to safeguard your relationships with these key constituencies.

- **Accounting Implications:** Determining the appropriate accounting treatment for business combinations is complicated, and correcting errors is costly and time-consuming. We identify current and future accounting implications and recommend on-going accounting treatment. If we conclude a valuation expert is needed, we help identify the right firm, coordinate interactions among all parties and review conclusions.

If you're contemplating a sale, merger or acquisition, call us.

We have a proven record of helping clients make investment decisions with confidence.

Blythe Global Advisors, LLC ■ 19800 MacArthur Boulevard, Suite 300 ■ Irvine, CA 92612 ■ 949-757-4180 ■ www.blytheglobal.com

Copyright 2011 Blythe Global Advisors, LLC