

Why ComStock Advisors?

Experienced

Founded in 1996, our firm performs hundreds of valuation engagements annually, has individuals credentialed through the American Society of Appraisers (ASA) and other professional organizations, and provides leadership within various organizations in our field. Our professionals are sought-after as advisors and speakers.

Independent

Our many long-term clients and referral sources value our objectivity and independent opinions and analyses.

Defensible

We support our valuations and analyses with reports or work product detailing the basis for our conclusions, and are prepared to defend our work before tax authorities and courts.



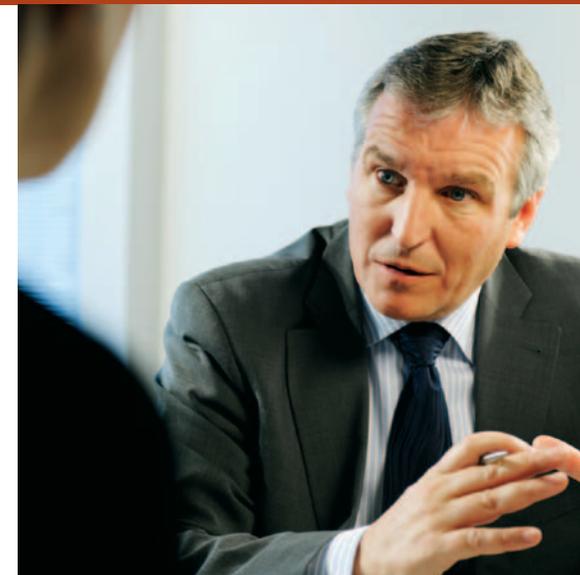
ESOPs & Employee Benefits
Estate, Gift & Tax
Litigation Services
Corporate Transactions
Financial Reporting
Trust Special Asset Services

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Financial Reporting Services



Know your value

Completing rigorous analyses for financial reporting

Financial officers and their external advisory firms trust ComStock Advisors to perform specialized financial reporting work. We provide independent determinations of fair value that comply with changing accounting standards in an increasingly complex reporting and regulatory environment.

Business owners and their consultants choose us when they need to measure, enhance, preserve, and transfer the value of their business interests. Employing proven analytical methods to produce objective, defensible opinions, we have helped hundreds of clients make informed decisions.



Delivering specialized expertise

ComStock Advisors, which provides consultation in accordance with the Accounting Standards Codification (ASC), offers financial reporting services that include:

- **Purchase price allocations** We determine the fair value of a wide range of intangible assets that must be recognized as part of business combinations.
- **Goodwill impairment tests** Our team provides valuations to test and measure potential goodwill impairment. A reporting unit's goodwill must be tested annually, and in certain circumstances, more often.
- **Impairment tests for other intangible assets** We develop valuations to test and measure potential impairment for certain intangible assets.
- **Equity-based compensation services** Our specialists perform valuations of a broad spectrum of equity-based compensation.
- **Financial instruments with characteristics of both liabilities and equity** We perform valuations of the fair values of financial instruments; some must be measured initially at fair value, while others are measured when subsequent changes in fair value are recognized in earnings.

Offering integrated financial advice

ComStock Advisors' proven expertise, experience, and value result in client satisfaction and long-term relationships. We leverage our total expertise—ESOPs & Employee Benefits; Estate, Gift & Tax; Litigation Services; Corporate Transactions; Financial Reporting; and Trust Special Asset Services—as needed to address your specific requirements.

To learn more about how we can assist you with your financial reporting needs, contact us today at **888.232.2201** or visit us at **comstockadvisors.com**.