

EXHIBIT 1

Illustrated Purposes for Which a Business Valuation May Be Performed

1. Transactions (or potential transactions):

- Acquisitions
- Mergers
- Leveraged buyouts
- Initial public offering (IPO)
- Employee stock ownership plans (ESOP)
- Partner and shareholder buy-ins or buyouts
- Stock redemptions

2. Litigation (or pending litigation):

- Marital dissolution
- Bankruptcy
- Contractual disputes
- Owner disputes
- Dissenting shareholder and minority ownership oppression cases
- Employment disputes
- Intellectual property disputes

3. Compliance-oriented engagements:

- Financial reporting
- Tax matters such as:
 - Corporate reorganizations
 - S corporation conversions
 - Income, estate, and gift tax compliance
 - Purchase price allocations
 - Charitable contributions

4. Planning-oriented engagements:

- Income tax
- Estate tax
- Gift tax
- Mergers and acquisitions
- Personal financial planning