MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

Buy-side Financial Due Diligence

Miller Cooper's dedicated merger and acquisition team specialize in providing acquisition related services to strategic and financial investors of all sizes. We have a special expertise working with buyers of closely held businesses. Unlike many large national or regional consulting firms, we focus on understanding your needs, no matter how large or small the transaction. Our unique approach provides cost-effective, practical, and timely financial advice prior to your business investment. Our buy-side services include:

- Analysis of accounting methods and financial reporting practices
- Assess historical quality of earnings and cash flows
- Verification of reported adjustments to EBITDA
- Normalize historical earnings calculations
- Assess quality of acquired assets and completeness of assumed liabilities
- Consider and quantify off-balance sheet commitments
- Evaluate quality of working capital and calculate working capital benchmarks
- Provide assistance with valuation and purchase price
- Provide assistance with deal terms and sources of financing
- Provide tax analysis and deal structuring to maximize tax benefits

Post-Acquisition Services Many entrepreneurial business owners need assistance with a variety of post-close accounting and business issues. Miller Cooper has a full bench of professionals ready to assist. Our post-closing services include:

- Purchase price allocation
- Working capital true-ups
- Conversion to Generally Accepted Accounting Principles (GAAP)
- Internal control analysis and systems improvement recommendation and improvement
- Outsourced CFO/controller/bookkeeper
- In-house recruiter focusing exclusively on searching and placing accounting professionals
- Income tax compliance (federal & state income tax, sales tax, payroll tax, etc.)
- Technology services (support, integration, hardware & software selection, etc.)
- Employee benefit plan consulting

Miller Cooper & Co., Ltd.

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HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK