MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

Dispute Resolution

Miller Cooper's dedicated merger and acquisition team specializes in assisting middle market clients with post-closing dispute resolutions. We have a special expertise supporting both buyers and sellers in navigating complex issues related to purchase price adjustments, earnouts, working capital true-ups, arbitration proceedings, and other deal-related matters. We focus on understanding the client's needs, no matter how large or small the transaction.

Our unique approach provides cost-effective, practical, and resolution-driven guidance, helping clients reach fair outcomes while minimizing time and disruption. Our transaction dispute resolution services include:

- Review and interpretation of purchase agreement accounting provisions
- Assessment of historical accounting methods and consistency with past practices
- Preparation of analyses, position papers, and rebuttals to support your position
- Evaluation of proposed working capital and earnout adjustments
- Quantification of nonrecurring or nonoperational items affecting EBITDA or deal metrics
- Collaboration with legal counsel and advisors to align on strategy and messaging
- Support during negotiations, mediation, or independent accountant proceedings
- Assistance with preparing submissions and rebuttals to independent accounts and arbitrators
- Arbitration services, including acting as an independent arbitrator or accounting expert
- Expert analysis and testimony, when required

Miller Cooper is uniquely equipped to provide value-added support in all phases of post-closing dispute resolution. Our combination of technical accounting expertise, transaction experience, and independent judgment allows us to help clients defend value, minimize risk, and achieve efficient resolution of complex deal-related matters.

We look forward to assisting you throughout the transaction and post-closing process.

Miller Cooper & Co., Ltd.

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