

Business Valuation Scorecard

David E. Coffman CPA/ABV/CFF, CVA

Total Business Valuations Completed as of December 31, 2010 =

233

Business Size		Business Type		Valuation Purpose	
Range (\$)	#	Type	#	Purpose	#
0 to 500,000	111	Services	72	Buying or Selling	126
500,000 to 1 million	46	Retail	47	Divorce	24
1 to 2 million	36	Restaurant – Food Service	29	Buy Out or In	20
2 to 5 million	27	Mfg, Ag & Mining	25	SBA Loan	17
5 to 10 million	10	Healthcare	25	Financial Planning	16
10 to 20 million	3	Professional	18	Business Planning	14
		Construction	13	Estate/Gift Tax	7
		Transportation & Trucking	4	Litigation	3
				Built-in Gain	2
				Bankruptcy	2
				ESOP	2
Total	233	Total	233	Total	233

Comment:

While we want you to know our experience, we believe too much emphasis is placed on having experience in a specific industry or type of business. A competent valuator is proficient in researching industry conditions and trends. Using a valuator who spends a significant portion of his/her time on valuations on a regular basis, combined with a broad-based background, is more important than specific industry experience.